

AGENDA

COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

August 17, 2004

5:00 PM

Aldermen Smith, Guinta,
Osborne, Shea, Thibault

Aldermanic Chambers
City Hall (3rd Floor)

1. Chairman Smith calls the meeting to order.

2. The Clerk calls the roll.

3. Brief presentation by Scott Bassett of McGladrey & Pullen on the City's FY04 audit programs.

4. Communication from Joan Porter, Tax Collector, requesting permission for the Tax Collector and Deputy Tax Collector to attend the Tax Collector's Annual Conference from September 20 through 22, 2004 at Wentworth by the Sea in Newcastle, NH which is 55 miles one way.
(Note: overnight is allowed over 65 miles and there are sufficient funds in budget to cover this expense.)
Gentlemen, what is your pleasure?

5. Communication from Kevin Buckley, Internal Audit Manager, submitting audit status updates.
Gentlemen, what is your pleasure?

6. Communication from Guy Beloin, Financial Analyst II, submitting the City's Monthly Financial Statements for the one-month ended July 31, 2004.
Gentlemen, what is your pleasure?

7. Communication from Sharon Wickens, Financial Analyst II, submitting reports as follows:
 - a) department legend;
 - b) open invoice report over 90 days by fund;
 - c) open invoice report all invoices for interdepartmental billings only;
 - d) open invoice report all invoices due from the School District only;
 - e) listing of invoices submitted to City Solicitor for legal determination; and
 - f) accounts receivable summary.

Gentlemen, what is your pleasure?

8. Reports requested of Finance Department as follows:
 - a) inventory of City departments on HTE systems and a description of how system works; and
 - b) summary of Civic Center line item regarding policy decisions with respect to fees and contracts.

(Note: information to be forwarded under separate cover.)

Gentlemen, what is your pleasure?

9. If there is no further business, a motion is in order to adjourn.



**City of Manchester
Department of Finance**

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

July 28, 2004

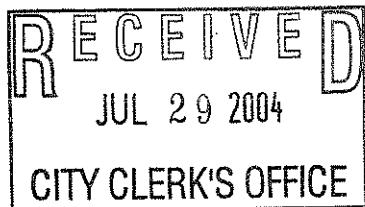
Committee on Accounts, Enrollment and Administration
C/o Mr. Leo Bernier
City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Committee member:

Attached, please find a letter from the City's auditors, McGladrey & Pullen, explaining their understanding of the agreements on services they are to perform for the City's June 30, 2004 audit. Scott Bassett, from McGladrey & Pullen, will be in attendance at the August 17th, meeting to brief you on the FY'04 audit programs.

Respectfully submitted,

Kevin A. Clougherty
Finance Officer



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McGladrey & Pullen

Certified Public Accountants

McGladrey & Pullen, LLP
1 Church St., 8th Fl., New Haven, CT 06510-3332
O 203.773.1909 F 203.773.0591
www.mcgladrey.com

June 28, 2004

Mr. Kevin A. Clougherty
Finance Officer
City of Manchester
One City Hall Plaza
Manchester, NH 03101

Dear Mr. Clougherty:

This letter is to explain our understanding of the arrangements for the services we are to perform for the City of Manchester (the "City") for the year ending June 30, 2004. We ask that you either confirm or amend this understanding.

We will perform an audit and issue reports under separate cover for the City's financial statements, listed below, as of and for the year ending June 30, 2004. We understand that the financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error, fraudulent financial reporting, or misappropriation of assets. Accordingly, a material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets, may remain undetected. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. As a result, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our report.

We will issue the following reports or types of reports:

- A report on the Library Trust Fund Statements.
- A report on the Cemetery Trust Fund Statements.
- A report on certain Special Revenue funds.

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Our reports on internal control will include any reportable conditions and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with the requirements of the standards and circulars identified above. Our reports on compliance will address material errors; fraud; violations of compliance obligations and other responsibilities imposed by state and Federal statutes and regulations and assumed by contracts; and any state or Federal grant, entitlement or loan program questioned costs, of which we become aware, consistent with requirements of the standards and circulars identified above.

If circumstances arise relating to the conditions of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, misappropriation of assets or noncompliance which in our professional judgment prevent us from completing the audit, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

As you know, management is responsible for (1) the preparation of the City 's financial statements, (2) establishing and maintaining effective internal control over financial reporting and safeguarding assets, (3) properly recording transactions in the records, (4) identifying and ensuring that the City complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws and regulations, (5) the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements, (6) informing us of its knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, regulators or others, (7) making all financial records and related information available to us, and (8) for adjusting the financial statements to correct material misstatements. At the conclusion of our audit, we will request certain written representations from management about the financial statements and matters related thereto. We will also require that you affirm to us that the effects of any uncorrected misstatements, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial both individually and in the aggregate to the financial statements taken as a whole.

The Board of Mayor and Aldermen, acting as the Audit Committee, is responsible for informing us of its views about the risks of fraud within the City, and its knowledge of any fraud or suspected fraud affecting the City. We will also determine that certain matters related to the conduct of the audit are communicated to the Board of Mayor and Aldermen including (1) fraud involving senior management and fraud whether caused by senior management or other employees that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention unless they are clearly inconsequential, (3) disagreements with management and other serious difficulties encountered in performing the audit, and (4) various matters related to the City's accounting policies and financial statements.

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The working papers for this engagement are the property of McGladrey & Pullen, LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or its designee, other government audit staffs and the U.S. General Accounting Office shall have access to the audit working papers upon their request; and that we shall maintain the working papers for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant agency or oversight agency. Access to the requested workpapers will be provided under the supervision of McGladrey & Pullen, LLP audit personnel and at a location designated by our Firm.

During the course of our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by your personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with you. The timely completion of this work is an essential condition to our completion of the audit and issuance of our audit report. We understand that the accounting records will be ready for audit in October. We will begin preliminary work in August.

In connection with compliance with the Health Insurance Portability and Accountability Act (HIPAA):

- (a) McGladrey & Pullen, LLP agrees not to use or disclose Protected Health Information (as defined in 45 CFR 164.501) other than as permitted or required by this arrangement letter (the "Agreement"); as required by operation of law; or as required by auditing standards or accounting principles.
- (b) McGladrey & Pullen, LLP agrees to use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement.
- (c) McGladrey & Pullen, LLP agrees to report to the City of Manchester any use or disclosure of the Protected Health Information not provided for by this Agreement of which it becomes aware.
- (d) McGladrey & Pullen, LLP agrees to ensure that any agent, including a subcontractor, to whom it provides Protected Health Information received from, or created or received by McGladrey & Pullen, LLP on behalf of the City of Manchester agrees to the same restrictions and conditions that apply through this Agreement to McGladrey & Pullen, LLP with respect to such information.
- (e) The City of Manchester shall not request McGladrey & Pullen, LLP to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by the City of Manchester.
- (f) McGladrey & Pullen, LLP may use and disclose Protected Health Information (i) for the proper management and administration of its business under this contract, (ii) to provide Data Aggregation Services relating to the Health Care Operations of the City of Manchester, and (iii) to report violations of law to appropriate Federal and State authorities, all as provided in the Privacy Rule.

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- (g) McGladrey & Pullen, LLP agrees to document such disclosures of Protected Health Information made by McGladrey & Pullen, LLP and information related to such disclosures as would be required for the City of Manchester to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with the Privacy Rule. McGladrey & Pullen, LLP further agrees to provide the City of Manchester or an individual, upon request, with such information to permit the City of Manchester to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR Sec. 164.528.
- (h) At no time will McGladrey & Pullen, LLP have possession and/or control of the City of Manchester's patients' 'Designated Record Sets' or any copies thereof. The Protected Health Information created or maintained by McGladrey & Pullen, LLP is not part of the patient's Designated Record Set and is, therefore, not subject to the Privacy Rule's patient access or amendment rights. Consequently, 45 CFR Part 164.524 and 164.526 and, therefore, 45 CFR Part 164.504(e)(2)(ii) subparts (E) and (F) are not applicable to McGladrey & Pullen, LLP.
- (i) McGladrey & Pullen, LLP agrees to make its internal practices, books and records, including policies and procedures and Protected Health Information, relating to the use and disclosures of Protected Health Information received from the City of Manchester available to the City of Manchester or the Secretary of the U.S. Department of Health and Human Services or his or her designee promptly for purposes of determining the City of Manchester's compliance with the Privacy Regulations.
- (j) Term and Termination
 - (i) The Term of this Agreement regarding Protected Health Information shall be effective as of May 14, 2004, and shall terminate when all of the Protected Health Information provided by the City of Manchester to McGladrey & Pullen, LLP, or received by McGladrey & Pullen, LLP on behalf of the City of Manchester, is destroyed. If it is infeasible to destroy Protected Health Information, protections of this contract are extended to such information, in accordance with the termination provisions in this Section.
 - (ii) Termination for Cause. Upon the City of Manchester's knowledge of a material breach by McGladrey & Pullen, LLP, the City of Manchester shall either:
 - (1) Provide an opportunity for McGladrey & Pullen, LLP to cure the breach or end the violation and terminate this agreement if McGladrey & Pullen, LLP does not cure the breach or end the violation within the time specified by the City of Manchester,
 - (2) Immediately terminate this Agreement, if McGladrey & Pullen, LLP has breached a material term of this Agreement and cure is not possible; or
 - (3) If neither termination nor cure are feasible, the City of Manchester shall report the violation to the Secretary of the Department of Health & Human Services.

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(iii) Effect of Termination.

- (1) Except as provided in paragraph (ii) of this section, upon termination of this Agreement, for any reason, McGladrey & Pullen, LLP shall destroy all Protected Health Information received from the City of Manchester, or received by McGladrey & Pullen, LLP on behalf of the City of Manchester in accordance with their audit record retention policy. This provision shall apply to Protected Health Information that is in the possession of subcontractors or agents of McGladrey & Pullen, LLP. McGladrey & Pullen, LLP shall retain no copies of the Protected Health Information beyond their normal retention period as required for their compliance with applicable professional standards.
- (2) In the event that McGladrey & Pullen, LLP determines that destroying the Protected Health Information is infeasible, we shall provide to the City of Manchester notification of the conditions that make return or destruction infeasible. Upon any notice that destruction of Protected Health Information is infeasible, McGladrey & Pullen, LLP shall extend the protections of this Agreement to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make destruction infeasible, for so long as McGladrey & Pullen, LLP maintains such Protected Health Information.

Our fees for the services described in this letter are included as part of the arrangement letter signed for the general purpose financial statements unless the scope of the engagement is changed, the assistance which the City has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. All other provisions of this letter will survive any fee adjustment.

Our professional standards require that we perform certain additional procedures, on current and previous year engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client. Accordingly, the City agrees that it will compensate McGladrey & Pullen, LLP for any additional costs incurred as a result of the employment of a partner or professional employee of McGladrey & Pullen, LLP.

Our report on the financial statements is not to be included in an official statement or other document involved with the sale of debt instruments without our prior consent. Additionally, if you intend to publish or otherwise reproduce the financial statements and/or make reference to us or our audit, you agree to provide us with printer's proofs or masters for our review and consent before reproduction and/or release occurs. You also agree to provide us with a copy of the final reproduced material for our consent before it is distributed or released. Our fees for any additional services that may be required under our quality

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assurance system as a result of the above, will be established with you at the time such services are determined to be necessary.

It is agreed by the City and McGladrey & Pullen, LLP or any successors in interest that no claim by or on behalf of either party arising out of services rendered pursuant to this agreement shall be asserted more than two years after the date of the last audit report.

This letter constitutes the complete and exclusive statement of agreement between McGladrey & Pullen, LLP and the City of Manchester, New Hampshire, superseding all proposals oral or written and all other communication, with respect to the terms of the engagement between the parties.

In the event we are requested or authorized by the City or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the City, the City will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

In accordance with the 1994 revisions of "Government Auditing Standards," a copy of our most recent peer review report has been previously sent to you.

If this letter defines the arrangements as you understand them, please sign and date the enclosed copy and return it to us. Thank you for this opportunity to be of assistance. We appreciate your business.

Sincerely,

McGLADREY & PULLEN, LLP

Scott A. Bassett

Scott A. Bassett
Partner

Confirmed on behalf of the addressee:

James A. Clapp, Jr.
July 22, 2004

McGladrey & Pullen

Certified Public Accountants

McGladrey & Pullen, LLP
1 Church St., 8th Fl., New Haven, CT 06510-3332
O 203.773.1909 F 203.773.0591
www.mcgladrey.com

June 28, 2004

Mr. Kevin A. Clougherty
Finance Officer
City of Manchester
One City Hall Plaza
Manchester, NH 03101

Dear Mr. Clougherty:

This letter is to explain our understanding of the arrangements for the services we are to perform for the City of Manchester (the "City") for the year ending June 30, 2004. We ask that you either confirm or amend this understanding.

We will perform an audit of the City's governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information as of and for the year ending June 30, 2004. We understand that the financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America.

We will also perform the audit of the City as of June 30, 2004, so as to satisfy the audit requirements imposed by the Single Audit Act and the U.S. Office of Management and Budget (OMB) Circular No. A-133.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, OMB Circular A-133, and OMB's Compliance Supplement. Those standards, circulars and supplements require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error, fraudulent financial reporting, or misappropriation of assets. Accordingly, a material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets, may remain undetected. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. As a result, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our report.

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In addition to our report on the City's basic financial statements, we will also issue the following reports or types of reports:

- A report on the fairness of the presentation of the City's schedule of expenditures of Federal awards for the year ending June 30, 2004.
- Reports on internal control related to the financial statements and major federal programs. These reports will describe the scope of testing of internal control and the results of our tests of internal controls.
- Reports on compliance with laws, regulations and the provisions of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements and any noncompliance which could have a direct and material effect on each major federal program.
- Schedule of Federal findings and questioned costs.

The funds that you have told us are maintained by the City, and that are to be included as part of our audit are listed as an Attachment I.

The Federal award programs that you have told us that the City participates in and that are to be included as part of the single audit are listed as an Attachment II.

The City has component units whose financial statements are combined with the basic financial statements.

Our reports on internal control will include any reportable conditions and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with the requirements of the standards and circulars identified above. Our reports on compliance will address material errors; fraud; violations of compliance obligations and other responsibilities imposed by state and Federal statutes and regulations and assumed by contracts; and any state or Federal grant, entitlement or loan program questioned costs, of which we become aware, consistent with requirements of the standards and circulars identified above.

If circumstances arise relating to the conditions of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets or noncompliance which in our professional judgment prevent us from completing the audit, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

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Page 3
June 28, 2004

As you know, management is responsible for (1) the preparation of the City's financial statements, (2) establishing and maintaining effective internal control over financial reporting and safeguarding assets, (3) properly recording transactions in the records, (4) identifying and ensuring that the City complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws and regulations, (5) the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements, (6) informing us of its knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, regulators or others, (7) making all financial records and related information available to us, and (8) for adjusting the financial statements to correct material misstatements. At the conclusion of our audit, we will request certain written representations from management about the financial statements and matters related thereto. We will also require that you affirm to us that the effects of any uncorrected misstatements, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial both individually and in the aggregate to the financial statements taken as a whole.

The Board of Mayor and Aldermen, acting as the Audit Committee, is responsible for informing us of its views about the risks of fraud within the City, and its knowledge of any fraud or suspected fraud affecting the City. We will also determine that certain matters related to the conduct of the audit are communicated to the Board of Mayor and Aldermen including (1) fraud involving senior management and fraud whether caused by senior management or other employees that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention unless they are clearly inconsequential, (3) disagreements with management and other serious difficulties encountered in performing the audit, and (4) various matters related to the City's accounting policies and financial statements.

The working papers for this engagement are the property of McGladrey & Pullen, LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or its designee, other government audit staffs and the U.S. General Accounting Office shall have access to the audit working papers upon their request; and that we shall maintain the working papers for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant agency. Access to the requested workpapers will be provided under the supervision of McGladrey & Pullen, LLP audit personnel and at a location designated by our Firm.

During the course of our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

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June 28, 2004

The assistance to be supplied by your personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with you. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report. We understand that the accounting records will be ready for audit in October. We will begin preliminary work in July.

In connection with compliance with the Health Insurance Portability and Accountability Act (HIPAA):

- (a) McGladrey & Pullen, LLP agrees not to use or disclose Protected Health Information (as defined in 45 CFR 164.501) other than as permitted or required by this arrangement letter (the "Agreement"); as required by operation of law; or as required by auditing standards or accounting principles.
- (b) McGladrey & Pullen, LLP agrees to use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement.
- (c) McGladrey & Pullen, LLP agrees to report to the City of Manchester any use or disclosure of the Protected Health Information not provided for by this Agreement of which it becomes aware.
- (d) McGladrey & Pullen, LLP agrees to ensure that any agent, including a subcontractor, to whom it provides Protected Health Information received from, or created or received by McGladrey & Pullen, LLP on behalf of the City of Manchester agrees to the same restrictions and conditions that apply through this Agreement to McGladrey & Pullen, LLP with respect to such information.
- (e) The City of Manchester shall not request McGladrey & Pullen, LLP to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by the City of Manchester.
- (f) McGladrey & Pullen, LLP may use and disclose Protected Health Information (i) for the proper management and administration of its business under this contract, (ii) to provide Data Aggregation Services relating to the Health Care Operations of the City of Manchester, and (iii) to report violations of law to appropriate Federal and State authorities, all as provided in the Privacy Rule.
- (g) McGladrey & Pullen, LLP agrees to document such disclosures of Protected Health Information made by McGladrey & Pullen, LLP and information related to such disclosures as would be required for the City of Manchester to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with the Privacy Rule. McGladrey & Pullen, LLP further agrees to provide the City of Manchester or an individual, upon request, with such information to permit the City of Manchester to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR Sec. 164.528.
- (h) At no time will McGladrey & Pullen, LLP have possession and/or control of the City of Manchester's patients' 'Designated Record Sets' or any copies thereof. The Protected Health Information created or maintained by McGladrey & Pullen, LLP is not part of the patient's Designated Record Set and is, therefore, not subject to the Privacy Rule's patient access or amendment rights. Consequently, 45

CFR Part 164.524 and 164.526 and, therefore, 45 CFR Part 164.504(e)(2)(ii) subparts (E) and (F) are not applicable to McGladrey & Pullen, LLP.

- (i) McGladrey & Pullen, LLP agrees to make its internal practices, books and records, including policies and procedures and Protected Health Information, relating to the use and disclosures of Protected Health Information received from the City of Manchester available to the City of Manchester or the Secretary of the U.S. Department of Health and Human Services or his or her designee promptly for purposes of determining the City of Manchester's compliance with the Privacy Regulations.
- (j) Term and Termination
 - (i) The Term of this Agreement regarding Protected Health Information shall be effective as of May 14, 2004, and shall terminate when all of the Protected Health Information provided by the City of Manchester to McGladrey & Pullen, LLP, or received by McGladrey & Pullen, LLP on behalf of the City of Manchester, is destroyed. If it is infeasible to destroy Protected Health Information, protections of this contract are extended to such information, in accordance with the termination provisions in this Section.
 - (ii) Termination for Cause. Upon the City of Manchester's knowledge of a material breach by McGladrey & Pullen, LLP, the City of Manchester shall either:
 - (1) Provide an opportunity for McGladrey & Pullen, LLP to cure the breach or end the violation and terminate this agreement if McGladrey & Pullen, LLP does not cure the breach or end the violation within the time specified by the City of Manchester,
 - (2) Immediately terminate this Agreement, if McGladrey & Pullen, LLP has breached a material term of this Agreement and cure is not possible; or
 - (3) If neither termination nor cure are feasible, the City of Manchester shall report the violation to the Secretary of the Department of Health & Human Services.
 - (iii) Effect of Termination.
 - (1) Except as provided in paragraph (ii) of this section, upon termination of this Agreement, for any reason, McGladrey & Pullen, LLP shall destroy all Protected Health Information received from the City of Manchester, or received by McGladrey & Pullen, LLP on behalf of the City of Manchester in accordance with their audit record retention policy. This provision shall apply to Protected Health Information that is in the possession of subcontractors or agents of McGladrey & Pullen, LLP. McGladrey & Pullen, LLP shall retain no copies of the Protected Health Information beyond their normal retention period as required for their compliance with applicable professional standards.
 - (2) In the event that McGladrey & Pullen, LLP determines that destroying the Protected Health Information is infeasible, we shall provide to the City of Manchester notification of the conditions that make return or destruction infeasible. Upon any notice that destruction of Protected Health Information is infeasible, McGladrey & Pullen, LLP shall

City of Manchester
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extend the protections of this Agreement to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make destruction infeasible, for so long as McGladrey & Pullen, LLP maintains such Protected Health Information.

Our fees for the services described in this letter will not exceed \$132,000 unless the scope of the engagement is changed, the assistance which the City has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. All other provisions of this letter will survive any fee adjustment.

Our professional standards require that we perform certain additional procedures, on current and previous year engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client. Accordingly, the City agrees that it will compensate McGladrey & Pullen, LLP for any additional costs incurred as a result of the employment of a partner or professional employee of McGladrey & Pullen, LLP.

Our report on the financial statements is not to be included in an official statement or other document involved with the sale of debt instruments without our prior consent. Additionally, if you intend to publish or otherwise reproduce the financial statements and make reference to us or our audit, you agree to provide us with printer's proofs or masters for our review and consent before reproduction and/or release occurs. You also agree to provide us with a copy of the final reproduced material for our consent before it is distributed or released. Our fees for any additional services that may be required under our quality assurance system as a result of the above, will be established with you at the time such services are determined to be necessary.

It is agreed by the City and McGladrey & Pullen, LLP or any successors in interest that no claim by or on behalf of either party arising out of services rendered pursuant to this agreement shall be asserted more than two years after the date of the last audit report.

This letter constitutes the complete and exclusive statement of agreement between McGladrey & Pullen, LLP and the City of Manchester, New Hampshire, superseding all proposals oral or written and all other communication, with respect to the terms of the engagement between the parties.

In the event we are requested or authorized by the City or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the City, the City will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

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In accordance with the 1994 revisions of "Government Auditing Standards," a copy of our most recent peer review report has been previously sent to you.

If this letter defines the arrangements as you understand them, please sign and date the enclosed copy and return it to us. Thank you for this opportunity to be of assistance. We appreciate your business.

Sincerely,

McGLADREY & PULLEN, LLP

Scott A. Bassett

Scott A. Bassett
Partner

Confirmed on behalf of the addressee:

Jean O. Claffey
July 22, 2004

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ATTACHMENT I

The funds and account groups that are to be included as part of our audit of the City of Manchester, New Hampshire are as follows:

FUNDS:

- General Fund
- Capital Project Fund
- Education Special Revenue Fund
- School of Technology Fund
- Cash Special Projects Fund
- CDBG
- Other Grant Fund
- Civic Center
- Revolving Loan Fund
- Manchester Development Corporation
- Trust Funds
- Water Works Fund
- Environmental Protection Division
- Aviation Fund
- Recreation Fund
- Aggregation Fund
- Cemetery Trust Fund
- Library Trust Fund

COMPONENT UNITS

- Manchester Transit Authority
- Pension Trust Fund
- Manchester School District

ATTACHMENT II

The federal financial assistance programs that are to be included as part of the audit of the City of Manchester, New Hampshire are as follows:

FEDERAL PROGRAM TITLE	FEDERAL CFDA NUMBER
Violence Against Women	16.588
Juvenile Accountability Incentive Block Grant	16.523
Drug Control and System Improvement – Formula Grant	16.579
Bulletproof Vest Partnership Program	16.607
Local Law Enforcement Block Grant Program	16.592
Executive Office for Weed and Seed	16.595
Gang Free Schools and Communities	16.544
Juvenile Justice and Delinquency-Prevention Allocation to States	16.540
Community Oriented Policing	16.710
State Domestic Preparedness Equipment	16.007
Aid for Highway and Bridges Rehab	20.205
Airport Improvement Program	20.106
Recreation Trails Program	20.219
Highway Safety	20.600
Community Development Block Grants/Entitlement Grants	14.218
HOME Investment Partnerships Program	14.239
Public and Indian Housing Drug Elimination Program	14.854
Emergency Shelter	14.231
Project Grants for Health Services to the Homeless	93.151
Demonstration Grants for the Prevention of Alcohol and Other Drug Abuse Among High-Risk Youth	93.144
Project Grants and Cooperative Agreements for Tuberculosis Programs	93.116
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118
Preventative Health Services-Sexually Transmitted Diseases Control Grants	93.977
Maternal and Child Health Federal Consolidated Programs	93.110
Childhood Lead Poisoning Prevention Projects-State and Community-Based Childhood Lead Poisoning Prevention Program	93.197
Childhood Immunization Grants	93.268
Consolidated Knowledge Development and Application	93.230
Enterprise zone	93.585
Youth Tobacco	93.283

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McGladrey & Pullen

Certified Public Accountants

McGladrey & Pullen, LLP
1 Church St., 8th Fl., New Haven, CT 06510-3332
O 203.773.1909 F 203.773.0591
www.mcgladrey.com

June 30, 2004

Mr. Kevin A. Clougherty
Finance Officer
City of Manchester
One City Hall Plaza
Manchester, NH 03101

Dear Mr. Clougherty:

This letter is to explain our understanding of the arrangements for the services we are to perform for the City of Manchester (the "City") for the year ending June 30, 2004. We ask that you either confirm or amend this understanding.

In addition to the audit of the City's governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information, we will perform an audit and issue reports under separate cover for the City's enterprise funds financial statements as of and for the year ending June 30, 2004. We understand that the financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error, fraudulent financial reporting, or misappropriation of assets. Accordingly, a material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets, may remain undetected. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. As a result, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our report.

In addition to our report on the City's basic financial statements, we will also issue the following reports or types of reports:

- A report on the Aviation Fund Statements.
- A report on the Aggregation Fund Statements.
- A report on the Recreation Fund Statements.

City of Manchester
Page 2
June 30, 2004

- A report on the Environmental Protection Division Statements.

Our reports on internal control will include any reportable conditions and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with the requirements of the standards and circulars identified above. Our reports on compliance will address material errors; fraud; violations of compliance obligations and other responsibilities imposed by state and Federal statutes and regulations and assumed by contracts; and any state or Federal grant, entitlement or loan program questioned costs, of which we become aware, consistent with requirements of the standards and circulars identified above.

If circumstances arise relating to the conditions of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets or noncompliance which in our professional judgment prevent us from completing the audit, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

As you know, management is responsible for (1) the preparation of the City 's financial statements, (2) establishing and maintaining effective internal control over financial reporting and safeguarding assets, (3) properly recording transactions in the records, (4) identifying and ensuring that the City complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws and regulations, (5) the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements, (6) informing us of its knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, regulators or others, (7) making all financial records and related information available to us, and (8) for adjusting the financial statements to correct material misstatements. We will also require that you affirm to us that the effects of any uncorrected misstatements, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial both individually and in the aggregate to the financial statements taken as a whole.

The Board of Mayor and Aldermen, acting as the Audit Committee, is responsible for informing us of its views about the risks of fraud within the City, and its knowledge of any fraud or suspected fraud affecting the City. We will also determine that certain matters related to the conduct of the audit are communicated to the Board of Mayor and Aldermen including (1) fraud involving senior management and fraud whether caused by senior management or other employees that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention unless they are clearly inconsequential, (3) disagreements with management and other serious difficulties encountered in performing the audit, and (4) various matters related to the City's accounting policies and financial statements.

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City of Manchester
Page 3
June 30, 2004

The working papers for this engagement are the property of McGladrey & Pullen, LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or its designee, other government audit staffs and the U.S. General Accounting Office shall have access to the audit working papers upon their request; and that we shall maintain the working papers for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant agency. Access to the requested workpapers will be provided under the supervision of McGladrey & Pullen, LLP audit personnel and at a location designated by our Firm.

During the course of our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by your personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with you. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report. We understand that the accounting records will be ready for audit in October. We will begin preliminary work in July.

In connection with compliance with the Health Insurance Portability and Accountability Act (HIPAA):

- (a) McGladrey & Pullen, LLP agrees not to use or disclose Protected Health Information (as defined in 45 CFR 164.501) other than as permitted or required by this arrangement letter (the "Agreement"); as required by operation of law; or as required by auditing standards or accounting principles.
- (b) McGladrey & Pullen, LLP agrees to use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement.
- (c) McGladrey & Pullen, LLP agrees to report to the City of Manchester any use or disclosure of the Protected Health Information not provided for by this Agreement of which it becomes aware.
- (d) McGladrey & Pullen, LLP agrees to ensure that any agent, including a subcontractor, to whom it provides Protected Health Information received from, or created or received by McGladrey & Pullen, LLP on behalf of the City of Manchester agrees to the same restrictions and conditions that apply through this Agreement to McGladrey & Pullen, LLP with respect to such information.
- (e) The City of Manchester shall not request McGladrey & Pullen, LLP to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by the City of Manchester.
- (f) McGladrey & Pullen, LLP may use and disclose Protected Health Information (i) for the proper management and administration of its business under this contract, (ii) to provide Data Aggregation Services relating to the Health Care Operations of the City of Manchester, and (iii) to report violations of law to appropriate Federal and State authorities, all as provided in the Privacy Rule.

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City of Manchester
Page 4
June 30, 2004

- (g) McGladrey & Pullen, LLP agrees to document such disclosures of Protected Health Information made by McGladrey & Pullen, LLP and information related to such disclosures as would be required for the City of Manchester to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with the Privacy Rule. McGladrey & Pullen, LLP further agrees to provide the City of Manchester or an individual, upon request, with such information to permit the City of Manchester to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR Sec. 164.528.
- (h) At no time will McGladrey & Pullen, LLP have possession and/or control of the City of Manchester's patients' 'Designated Record Sets' or any copies thereof. The Protected Health Information created or maintained by McGladrey & Pullen, LLP is not part of the patient's Designated Record Set and is, therefore, not subject to the Privacy Rule's patient access or amendment rights. Consequently, 45 CFR Part 164.524 and 164.526 and, therefore, 45 CFR Part 164.504(e)(2)(ii) subparts (E) and (F) are not applicable to McGladrey & Pullen, LLP.
- (i) McGladrey & Pullen, LLP agrees to make its internal practices, books and records, including policies and procedures and Protected Health Information, relating to the use and disclosures of Protected Health Information received from the City of Manchester available to the City of Manchester or the Secretary of the U.S. Department of Health and Human Services or his or her designee promptly for purposes of determining the City of Manchester's compliance with the Privacy Regulations.
- (j) Term and Termination
 - (i) The Term of this Agreement regarding Protected Health Information shall be effective as of May 14, 2004, and shall terminate when all of the Protected Health Information provided by the City of Manchester to McGladrey & Pullen, LLP, or received by McGladrey & Pullen, LLP on behalf of the City of Manchester, is destroyed. If it is infeasible to destroy Protected Health Information, protections of this contract are extended to such information, in accordance with the termination provisions in this Section.
 - (ii) Termination for Cause. Upon the City of Manchester's knowledge of a material breach by McGladrey & Pullen, LLP, the City of Manchester shall either:
 - (1) Provide an opportunity for McGladrey & Pullen, LLP to cure the breach or end the violation and terminate this agreement if McGladrey & Pullen, LLP does not cure the breach or end the violation within the time specified by the City of Manchester,
 - (2) Immediately terminate this Agreement, if McGladrey & Pullen, LLP has breached a material term of this Agreement and cure is not possible; or
 - (3) If neither termination nor cure are feasible, the City of Manchester shall report the violation to the Secretary of the Department of Health & Human Services.

City of Manchester
Page 5
June 30, 2004

(iii) Effect of Termination.

- (1) Except as provided in paragraph (ii) of this section, upon termination of this Agreement, for any reason, McGladrey & Pullen, LLP shall destroy all Protected Health Information received from the City of Manchester, or received by McGladrey & Pullen, LLP on behalf of the City of Manchester in accordance with their audit record retention policy. This provision shall apply to Protected Health Information that is in the possession of subcontractors or agents of McGladrey & Pullen, LLP. McGladrey & Pullen, LLP shall retain no copies of the Protected Health Information beyond their normal retention period as required for their compliance with applicable professional standards.
- (2) In the event that McGladrey & Pullen, LLP determines that destroying the Protected Health Information is infeasible, we shall provide to the City of Manchester notification of the conditions that make return or destruction infeasible. Upon any notice that destruction of Protected Health Information is infeasible, McGladrey & Pullen, LLP shall extend the protections of this Agreement to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make destruction infeasible, for so long as McGladrey & Pullen, LLP maintains such Protected Health Information.

Our fees for the services described in this letter are included as part of the arrangement letter signed for the financial statements of the City unless the scope of the engagement is changed, the assistance which the City has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. All other provisions of this letter will survive any fee adjustment.

Our professional standards require that we perform certain additional procedures, on current and previous year engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client. Accordingly, the City agrees that it will compensate McGladrey & Pullen, LLP for any additional costs incurred as a result of the employment of a partner or professional employee of McGladrey & Pullen, LLP.

Our report on the financial statements is not to be included in an official statement or other document involved with the sale of debt instruments without our prior consent. Additionally, if you intend to publish or otherwise reproduce the financial statements and make reference to us or our audit, you agree to provide us with printer's proofs or masters for our review and consent before reproduction and/or release occurs. You also agree to provide us with a copy of the final reproduced material for our consent before it is distributed or released. Our fees for any additional services that may be required under our quality

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City of Manchester
Page 6
June 30, 2004

assurance system as a result of the above, will be established with you at the time such services are determined to be necessary.

It is agreed by the City and McGladrey & Pullen, LLP or any successors in interest that no claim by or on behalf of either party arising out of services rendered pursuant to this agreement shall be asserted more than two years after the date of the last audit report.

This letter constitutes the complete and exclusive statement of agreement between McGladrey & Pullen, LLP and the City of Manchester, New Hampshire, superseding all proposals oral or written and all other communication, with respect to the terms of the engagement between the parties.

In the event we are requested or authorized by the City or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the City, the City will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

In accordance with the 1994 revisions of "Government Auditing Standards," a copy of our most recent peer review report has been previously submitted to you.

If this letter defines the arrangements as you understand them, please sign and date the enclosed copy and return it to us. Thank you for this opportunity to be of assistance. We appreciate your business.

Sincerely,

McGLADREY & PULLEN, LLP

Scott A. Bassett

Scott A. Bassett
Partner

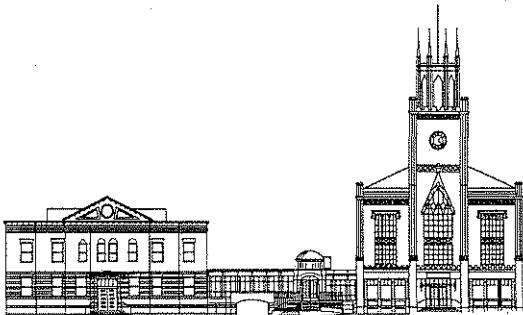
Confirmed on behalf of the addressee:

Jean A. Clayhast

July 22, 2004

N:\client\4511751\04\word\

3



City of Manchester Office of the Tax Collector

*City Hall One City Hall Plaza
Manchester, New Hampshire 03101*

Joan A. Porter, Tax Collector

Tele: (603) 624-6575

Fax: (603) 628-6162

Web Site: <http://www.manchesternh.gov>

Email: taxcollector@ci.manchester.nh.us

Welcome to the City Of Manchester NH, Where History Invites Opportunity!

August 4, 2004

Alderman George Smith, Chairman
Committee on Accounts
1 City Hall Plaza
Manchester, NH 03101

Honorable Committee Members:

The Tax Collector's annual conference is being held at the Wentworth by the Sea in Newcastle, NH on September 20, 21 and 22 this year. It is approximately 55 miles from Manchester.

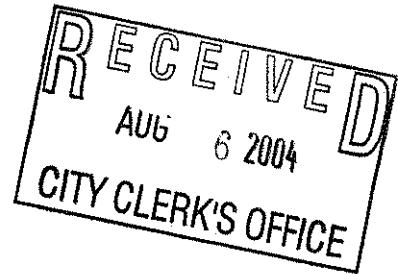
I would appreciate it if the Committee would permit the Deputy Tax Collector and me to attend this conference as overnight guests. I have sufficient funds in my budget to cover this expense. Attendance is one of the requirements to maintain our certifications as Tax Collector/Deputy Tax Collector. As I am sure you are aware, there is much to be gained by networking with the other cities and towns before and after the educational sessions. The dinners include award ceremonies and speeches by various members as well as election of officers. As a member of the Tax Collector's Executive Board, I will be sworn in at the Banquet which usually ends about 9:00 PM or later. Travel on Route 101 West and various small roads to the Conference on Monday, Tuesday and Wednesday morning as well as returning each night will take about an hour each way and is time safer and better spent networking.

When our conference was in Nashua, we did not request an exemption to this policy due to its proximity. We drove to Nashua each morning and returned each evening.

I thank you for your favorable consideration of this matter.

Sincerely,

Joan A. Porter
Tax Collector



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**City of Manchester
Department of Finance**

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

August 10, 2004

Committee on Accounts, Enrollment and Revenue Administration
C/o Mr. Leo Bernier
City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Audit Status Update:

Department of Elderly Services Checking Account

Report presented tonight

Office of Youth Services Checking Account

A request was made to audit an unreported checking account at the Office of Youth Services used for the Restitution, Alcohol and Shoplifter Programs. Report drafted and will be presented at the next scheduled meeting.

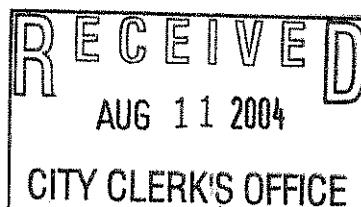
Valley Street Cemetery Trust Funds

A request has been made to perform an audit of the trust fund balances on an individual plot level for the Valley Street Cemetery. This is in response to questions surrounding balances available to restore the Blood Mausoleum, which is in need of repair. A majority of the financial information has been gathered and is in the process of reconciliation.

Respectfully Submitted,

Kevin Buckley

Kevin M. Buckley
Internal Audit Manager



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INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE



**DEPARTMENT OF ELDERLY SERVICES CHECKING ACCOUNT
FOR THE 17 MONTHS ENDED MAY 31, 2004**

Prepared by
City of Manchester, NH – Finance Department
Internal Audit Division

**INTERNAL AUDIT REPORT
CITY OF MANCHESTER, NEW HAMPSHIRE
DEPARTMENT OF ELDERLY SERVICES CHECKING ACCOUNT
FOR THE 17 MONTHS ENDED MAY 31, 2004**

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City of Manchester
Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

June 29, 2004

Committee on Accounts, Enrollment and Revenue Administration
City of Manchester, New Hampshire
Honorable Aldermen: Smith, Shea, Guinta, Osborne and Thibaultt

Dear Honorable Committee Members:

On May 20, 2005 a telephone call was received by Internal Audit (IA) concerning a checking account at the West Side Senior Center. The caller claimed that the account was used to reimburse employees for charges to their personal credit cards. He thought they were using the funds for non-city business. IA immediately started an investigation into the complaint.

IA's procedures were to conduct a financial and compliance audit of the West Side Senior Center checking account for the 17 months ended May 31, 2004. The audit procedures began with an evaluation of the internal control structure in place at the Department of Elderly Services, a review of laws and regulations governing activities of the account and tests of transactions occurring during the 17 months ended May 31, 2004.

Conclusion

Based on the testwork performed, the West Side Senior Center does maintain a checking account that is not recorded in the financial statements of the City of Manchester. The account collects fees and donations from the clients of the center for games and activities and uses these funds mostly for expenditures directly involved with the activity. Some general office expenses are paid out of the fund. A system of internal controls to ensure that the funds are collected and used only for its intended purpose is completely lacking. However, IA noted no instances where any funds were used for personal expenditures.

Draft observation worksheets and a draft audit report was sent to the Director of the Division of Elderly Services for her review and comment. The observations generated and the auditee written responses are included on pages four through eight. The auditee's responses indicate disagreement with the report's finding and argues that these are not City funds and as such do not fall under City rules and regulations. IA appreciates the courtesy and cooperation of the staff and administration of the Division of Elderly Services on this assignment.

Respectfully Submitted,

Kevin Buckley

Kevin Buckley, CPA
Internal Audit Manager

INTRODUCTION

AUDIT BACKGROUND

As a result of a citizen inquiry of a checking account held at the West Side Senior Center an audit was conducted to determine the status of the account and if expenditures from the account were being used in accordance with management's intended purpose.

The Finance Officer of the City of Manchester, NH has been designated by state law, city charter and local ordinance with the authority to conduct such examinations and audits.

Our audit was conducted between May 2004 and June 2004 in accordance with standards applicable to financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

AUDIT SCOPE AND OBJECTIVES

The audit was limited to financial activity of a checking account used for the benefit of the West Side Senior Center and its clients for the 17 months ended May 31, 2004.

The results of our testing, observations generated, auditee responses and the schedules of financial activity are included in the report starting on page four.

BACKGROUND OF AUDITEE

In 1986 the City of Manchester passed an ordinance to establish the Elderly Services Department. The Department's mission statement is:

The Elderly Services Department is the principal City agency responsible for mobilizing the human, physical and financial resources available to assist the elderly population of the community. The Department plans, develops and implements those programs that best serve the elderly and is, at all times, guided by the principle of maintaining the dignity and independence of each member of the elderly population.

The Elderly Services Department currently maintains two senior centers. The East Side Senior Center located at 66 Hanover Street and the West Side Senior Center located in the old fire station at 76 North Main Street. A new senior center is currently under construction adjacent to the West Side Center. Upon its completion in August it will combine both centers under one roof.

The Elderly Services Department consists of a Director, an Elderly Services Specialist II and two Elderly Services Specialist I who run the two senior centers.

CHECKING ACCOUNT

The West Side Senior Center maintains a checking account at the Bank of New Hampshire under the name of "Claire Dachowski or Barbara Vigneault for the West Side Center". Barbara Vigneault is the Director of Elderly Services and Clair Dachowski is the Elderly Specialist II in

charge of the West Side Center. The account is a non-interest bearing checking account. An analysis of bank statements for the 12 months ended December 31, 2003 show that the average daily balance in the account was \$17,211. During the 12 months there were 27 deposits totaling \$89,512 for an average deposit of \$3,315 and 222 checks and other debits totaling \$87,604.

During the 17 month audited period ended May 31, 2004 the account had collections of \$138,293 and expenditures of \$117,478.

Revenues into the account were generated by coffee and snack donations, fees for card and bingo games, activity fees, trip fees and donations.

Expenditures were used to provide coffee and snacks, prizes for card and bingo games, supplies used in activities, trip costs including bus drivers and chaperones, and some general office supplies.

During the audit period the West Side Senior Center ran almost daily games and activities that are attended by anywhere from a handful of seniors to a full house on many days. The Center also collected money during the audit period for approximately fifty (50) events. Events included trips that ranged from Maine to Florida to Las Vegas, birthday and holiday parties, and various concerts and other entertainment. All functions appear to be very well attended.

OBSERVATIONS AND RECOMMENDATIONS

OBSERVATION 1: UNRECORDED CHECKING ACCOUNT

Observation:

Per the City of Manchester NH, Code of Ordinances section 35.020 "No City Official or Clerk shall deposit any city money or funds except in the City Treasury". Per section 35.021 The Finance Officer shall establish deposit procedures for all city departments receiving money for the city". Further more "All city departments receiving money for the city outside of the City Treasury shall pay the full amount of all said monies intact into the City Treasury daily, weekly or as often as the Finance Officer shall direct".

The Department of Elderly Services has maintained a checking account since 1987 at the Bank of NH for the collection and disbursement of fees and donations that benefit the clients of the department. The department collects and disburses the funds in the normal course of business at the senior centers and as such are collecting fees and disbursing funds on behalf of the City with the City liable for the funds.

The Department of Elderly Services did not seek or receive approval from the Finance Department to open or maintain the account. They also did not receive authorization to collect the various fees that go into the account. Per the City Revenue Policy: when imposing a new fee and/or charge or revising an existing fee/charge, the proposal shall be submitted to the Board of Mayor and Aldermen (BMA) for consideration, reviewed by Finance for financial analysis, and the City Solicitor's Office for feasibility and compliance with applicable laws. As noted in observation 4 this lack of oversight and approval has the potential to cause legal problems for the City.

Per the City of Manchester NH, Code of Ordinances section 35.022 "No money shall be paid out of the City Treasury until the Mayor and Aldermen have taken the necessary action to authorize the payment, ...".

The Department of Elderly Services uses the funds collected from their clients for a variety of services that directly benefit the clients. For the most part funds are collected for a very specific purpose, such as a trip, and all of the funds collected are used to pay for that trip. In other instances money is collected in excess of the amount needed for the activity and the excess funds are used for a variety purposes that mostly directly aid the clients. Testing has revealed a few instances that a limited amount of funds were used to purchase office supplies, capital assets (air conditioners) and general office expenses (copier expense and cell phone). These are normal expenses of the Department that supplement the budget and should have been approved by the BMA through the budgetary process.

The City has not been reporting the account in its financial statements thereby understating cash, revenues and expenditures. The amount of understatement is however immaterial to the statements.

Recommendation:

The Department of Elderly Services should work with the Finance Department to ensure that all accounts are fully accounted for in the City's accounting system and reported in the City's financial statements.

The Department should follow section 35.022 of the City of Manchester NH, Code of Ordinances and go through the normal budgetary process for expenditures that are a regular part of doing business.

Auditee Response:

The Department will work with Finance to ensure that the account is fully accounted for in the City's accounting system and reported in their financial statements. A copy of the monthly statement and the reconciliation report will be sent to Finance monthly.

OBSERVATION 2: LACK OF INTERNAL CONTROLS

Observation:

A properly functioning system of internal controls should be designed to reduce the risk to a low level that any errors and unauthorized transactions cannot occur and not be detected in a timely manner by employees in the normal course of their duties. One of the essential elements of a properly functioning system is the segregation of incompatible duties so that one employee cannot both commit and conceal an error or fraud. Three types of duties are generally considered incompatible: authorization, record keeping and custody. Ideally no single individual should be able to 1) authorize a transaction, 2) record the transaction in the accounting records and 3) maintain custody of the assets resulting from the transaction.

At the West-side Center one person has custody of the checking account, is an authorized signer on the account, maintains the check register, receives the goods and services purchased with the funds, receives cash payments, prepares the deposit and reconciles the account. The only check of the account is regular reports that are prepared by this individual and sent to the Elderly Department Director. In addition, as noted in Observation 1, the account is not recorded as part of the City's financial records and lacks the oversight that would occur there.

Recommendation:

At present one-person staffs the West Side Center and proper segregation may prove difficult. When the new West Side center is completed additional personnel will be available in the building to aid in proper segregation of duties.

The person who maintains the checkbook should not be an authorized signer on the account.

The same person who has custody of the checkbook should not do the monthly reconciliation.

The bank deposit should be prepared by someone not involved with the collection of the funds that can then compare amounts collected to the source documents such as prenumbered receipts.

Auditee Response:

The Department will institute the recommendations for internal controls.

OBSERVATION 3: UNTIMELY CASH DEPOSITS

Observation:

The collection and possession of cash is one of the most inherently risky areas in any organization. Every effort should be made to limit the amount of cash on hand at any time. Per the City of Manchester NH, Code of Ordinances section 35.021 (B) "All city departments receiving money for the city from sources outside the City Treasury shall pay the full amount of all said moneys intact into the City Treasury daily, weekly, or as often as the Finance Officer shall direct". The Finance Officer has determined that deposits will be made daily if collections exceed \$100 or at least weekly if deposits are under \$100.

Analysis of the checking account maintained by the Department shows that deposits are done on an average of two times per month with an average deposit of over \$3,000.

Recommendation:

The Department should attempt to minimize the amount of cash on hand by following the City deposit policy and preparing deposits on a daily basis.

Auditee Response:

The Department will make timely deposits.

CITY OF MANCHESTER NH
DEPARTMENT OF ELDERLY SERVICES
WEST SIDE SENIOR CENTER CHECKING ACCOUNT
SCHEDULE OF ACCOUNT ACTIVITY

	Calendar Year 2003	5 Months Ended 5/31/2004	Total
BEGINNING BALANCE	\$ 22,628	\$ 27,496	\$ 22,628
REVENUES	\$ 89,504	\$ 48,789	\$ 138,293
EXPENDITURES	\$ 84,636	\$ 32,843	\$ 117,479
ENDING BALANCE	\$ 27,496	\$ 43,442	\$ 43,442

CITY OF MANCHESTER NH
DEPARTMENT OF ELDERLY SERVICES
WEST SIDE SENIOR CENTER CHECKING ACCOUNT
SCHEDULE OF REVENUES AND EXPENDITURES
(CASH BASIS)

	Calendar Year 2003	5 Months Ended 5/31/2004	Total
REVENUES			
TRIPS AND SHOWS	\$ 49,305	\$ 39,070	\$ 88,375
PARTIES AND FUNCTIONS	\$ 25,845	\$ 3,430	\$ 29,275
GAMES AND ACTIVITIES	\$ 12,282	\$ 5,905	\$ 18,187
FUND RAISING	\$ 6,942	\$ 2,719	\$ 9,661
MISC	<u>\$ 322</u>	<u>\$ 56</u>	<u>\$ 378</u>
 TOTAL REVENUES	 \$ 94,696	 \$ 51,180	 \$ 145,876
 EXPENDITURES			
TRIPS	\$ 59,486	\$ 26,064	\$ 85,550
SUPPLIES	\$ 22,011	\$ 6,259	\$ 28,270
GIFTS AND PRIZES	\$ 7,023	\$ 2,711	\$ 9,734
MISC	<u>\$ 1,308</u>	<u>\$ 200</u>	<u>\$ 1,508</u>
 TOTAL EXPENDITURES	 \$ 89,827	 \$ 35,234	 \$ 125,062
 NET REVENUES/(EXPENDITURES)	 <u>\$ 4,869</u>	 <u>\$ 15,946</u>	 <u>\$ 20,815</u>

Includes games fees received and prizes paid in cash of \$4,421 and \$1,992 for calendar year 2003 and the five months ended May 31, 2004 respectively.



**City of Manchester
Department of Finance**

One City Hall Plaza
Manchester, New Hampshire 03101
(603) 624-6460
Fax: (603) 624-6549

August 11, 2004

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Leo Bernier
Office of the City Clerk
One City Hall Plaza
Manchester, NH 03101

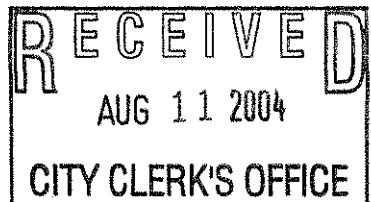
Dear Honorable Committee Members,

Attached, for your review, please find the City of Manchester's Monthly Financial Statements. These unaudited statements represent activity for the one month ended July 31, 2004 for Fiscal Year 2005.

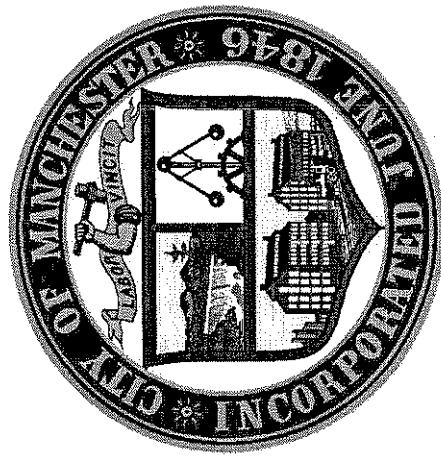
Respectfully submitted,

Guy Beloin

Guy Beloin
Financial Analyst II



CITY OF MANCHESTER
NEW HAMPSHIRE



MONTHLY FINANCIAL REPORTS

FOR THE ONE MONTH ENDED
JULY 31, 2004

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS

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5	Non-Property Tax Revenues - General Fund Budget vs Actual by Type
6	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Comparative

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CITY OF MANCHESTER, NEW HAMPSHIRE
 BUDGET VS ACTUAL EXPENDITURES - GENERAL FUND
 BY DEPARTMENT WITHOUT RESTRICTED ITEMS
 FOR THE ONE MONTH ENDED JULY 31, 2004 AND 2003
 (UNAUDITED)

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Budget Basis
 MNTBUDNBF

AGENCIES -	FY 2005			FY 2005			FY 2005			FY 2004			FY 2004			
	MODIFIED BUDGET	OBLIGATIONS TO DATE	UNOBBLIGATED BALANCE	BUDGET	MODIFIED BUDGET	UNOBBLIGATED BALANCE	BUDGET	MODIFIED BUDGET	UNOBBLIGATED BALANCE	BUDGET	MODIFIED BUDGET	UNOBBLIGATED BALANCE	BUDGET	MODIFIED BUDGET	UNOBBLIGATED BALANCE	
ALDERMEN	\$ 70,000.00	41,706.98	\$ 70,000.00	511,562.02	92.46	70,000.00	499,389.00	1,027,651.00	14,013.12	70,000.00	465,375.88	93.19	70,000.00	465,375.88	93.19	
ASSESSORS	553,269.00	85,615.03	977,160.97	91.94	91.94	1,125,044.00	68,082.10	65,880.54	959,163.46	93.37	1,059,163.46	1,059,163.46	94.14	1,059,163.46	1,059,163.46	94.14
BUILDING	1,062,676.00	1,042,053.00	74,917.69	967,075.31	92.80	1,125,044.00	65,880.54	1,059,163.46	1,059,163.46	94.14	1,059,163.46	1,059,163.46	94.14	1,059,163.46	1,059,163.46	94.14
CITY CLERK	1,042,053.00	9,500.76	183,150.24	95.07	1,125,044.00	1,125,044.00	1,125,044.00	1,125,044.00	1,125,044.00	94.14	1,125,044.00	1,125,044.00	94.14	1,125,044.00	1,125,044.00	94.14
MEDO	192,651.00	64,273.88	719,704.12	91.80	783,385.00	783,385.00	783,385.00	783,385.00	783,385.00	92.66	724,031.04	724,031.04	92.66	724,031.04	724,031.04	92.66
CITY SOLICITOR	783,978.00	96,123.28	1,053,320.72	91.64	1,153,505.00	697,712.00	1,153,505.00	697,712.00	697,712.00	92.66	62,527.27	62,527.27	92.66	62,527.27	62,527.27	92.66
FINANCE	1,149,654.00	1,149,654.00	251,892.83	85.77	1,510,958.00	1,742,924.00	1,510,958.00	1,742,924.00	1,742,924.00	92.66	416,676.58	1,226,277.42	92.66	416,676.58	1,226,277.42	92.66
INFORMATION SYSTEMS	219,965.00	17,165.07	202,799.93	92.20	213,673.00	443,901.00	213,673.00	443,901.00	443,901.00	92.60	15,802.59	197,870.41	92.60	15,802.59	197,870.41	92.60
MAJOR	442,349.00	35,125.64	407,223.36	92.06	92.06	92.06	92.06	92.06	92.06	92.60	408,841.01	408,841.01	92.60	408,841.01	408,841.01	92.60
OFFICE OF YOUTH SERVICES	732,223.00	84,829.58	647,393.42	88.41	744,324.00	647,393.42	744,324.00	647,393.42	647,393.42	92.25	50,246.60	694,077.40	92.25	50,246.60	694,077.40	92.25
HUMAN RESOURCES	688,298.00	56,224.99	632,083.01	91.83	632,083.01	632,083.01	632,083.01	632,083.01	632,083.01	92.25	57,361.10	640,550.30	92.25	57,361.10	640,550.30	92.25
PLANNING	6,086,676.00	3,922,110.17	2,163,565.83	35.95	5,379,532.00	3,792,169.35	5,379,532.00	3,792,169.35	3,792,169.35	91.78	1,587,362.65	29,51	91.78	1,587,362.65	29,51	91.78
BUILDING MAINTENANCE DIVISION	564,846.00	45,659.05	519,186.95	91.92	519,186.95	557,382.00	519,186.95	557,382.00	557,382.00	92.91	51,523.65	51,523.65	92.91	51,523.65	51,523.65	92.91
TAX COLLECTOR	15,176,254.00	1,327,800.12	13,848,453.88	91.25	14,648,033.00	14,648,033.00	14,648,033.00	14,648,033.00	14,648,033.00	92.15	13,498,946.31	13,498,946.31	92.15	13,498,946.31	13,498,946.31	92.15
FIRE	15,964,400.00	1,606,933.87	14,357,416.13	89.93	15,178,584.00	15,178,584.00	15,178,584.00	15,178,584.00	15,178,584.00	92.15	1,539,610.87	13,638,673.13	92.15	1,539,610.87	13,638,673.13	92.15
POLICE	2,464,166.00	1,037,533.20	2,354,642.80	95.56	2,400,036.00	80,713.63	2,400,036.00	80,713.63	80,713.63	92.15	2,319,342.37	96.64	92.15	2,319,342.37	96.64	92.15
HEALTH	15,842,846.00	1,679,925.26	14,162,920.74	89.40	15,580,722.00	1,388,425.30	15,580,722.00	1,388,425.30	1,388,425.30	91.09	14,192,296.70	91.09	91.09	14,192,296.70	91.09	91.09
HIGHWAY	22,794,415.00	22,109.99	2,573,105.01	92.09	2,573,105.01	2,955,156.00	2,573,105.01	2,955,156.00	2,955,156.00	91.09	10,111.06	2,945,046.94	91.09	10,111.06	2,945,046.94	91.09
TRAFFIC	1,091,725.00	91,319.95	1,000,405.05	91.64	1,190,040.00	95,011.24	1,190,040.00	95,011.24	95,011.24	92.02	1,095,028.76	92.02	92.02	1,095,028.76	92.02	92.02
WELFARE	2,937,784.00	344,969.79	2,552,814.21	88.26	2,799,226.00	378,927.53	2,799,226.00	378,927.53	378,927.53	92.46	2,420,984.47	86.46	92.46	2,420,984.47	86.46	92.46
PARKS & RECREATION	399,600.00	96,375.38	303,224.62	75.88	402,019.00	402,019.00	402,019.00	402,019.00	402,019.00	100.00	1,739,704.11	100.00	100.00	1,739,704.11	100.00	100.00
MCTV	2,005,359.00	221,610.56	1,793,748.44	88.95	1,919,533.00	180,228.89	1,919,533.00	180,228.89	180,228.89	90.61	60,453.25	175,047.75	90.61	60,453.25	175,047.75	90.61
LIBRARY	219,835.00	46,340.05	171,494.95	78.01	235,511.00	60,453.25	235,511.00	60,453.25	60,453.25	74.33	74.33	74.33	74.33	74.33	74.33	74.33
ELDERLY SERVICES	74,269,503.00	10,536,153.12	63,733,349.88	85.81	71,883,798.00	9,606,590.61	71,883,798.00	9,606,590.61	9,606,590.61	86.64	62,277,207.39	62,277,207.39	86.64	62,277,207.39	62,277,207.39	86.64
<hr/>																
RESTRICTED ITEMS -																
HEALTH INSURANCE	7,735,472.00	507,185.78	7,228,233.22	93.44	7,519,359.06	443,034.75	7,519,359.06	443,034.75	443,034.75	94.11	7,016,224.25	94.11	94.11	7,016,224.25	94.11	94.11
DENTAL INSURANCE	780,129.00	50,367.24	729,761.76	93.54	690,525.00	40,308.60	690,525.00	40,308.60	40,308.60	94.16	650,217.40	94.16	94.16	650,217.40	94.16	94.16
DEATH BENEFIT	87,025.00	5,768.93	81,256.07	93.37	75,554.00	6,845.03	75,554.00	6,845.03	6,845.03	90.94	68,708.97	90.94	90.94	68,708.97	90.94	90.94
WORKER'S COMPENSATION	1,021,494.00	90.28	1,021,403.72	99.99	1,245,841.00	49,719.76	1,245,841.00	49,719.76	49,719.76	96.01	1,196,121.24	96.01	96.01	1,196,121.24	96.01	96.01
DISABILITY INSURANCE	72,191.90	5,424.38	67,994.42	92.56	77,727.00	4,287.55	77,727.00	4,287.55	4,287.55	94.48	73,339.45	(104.92)	94.48	73,339.45	(104.92)	94.48
CITY RETIREMENT	2,174,064.00	169,334.78	2,004,739.22	92.21	930,329.00	1,906,472.77	930,329.00	1,906,472.77	1,906,472.77	94.11	(956,143.77)	94.11	94.11	(956,143.77)	94.11	94.11
FIRE STATE PENSION	1,636,169.00	142,279.91	1,694,089.09	92.25	1,701,340.00	122,535.82	1,701,340.00	122,535.82	122,535.82	92.39	1,571,804.18	92.39	92.39	1,571,804.18	92.39	92.39
POLICE STATE PENSION	979,057.00	70,326.32	908,730.68	92.82	883,080.00	64,632.98	883,080.00	64,632.98	64,632.98	92.67	818,387.02	92.67	92.67	818,387.02	92.67	92.67
FICA	2,292,351.00	186,406.04	2,105,944.96	91.87	2,266,232.00	159,974.10	2,266,232.00	159,974.10	159,974.10	92.94	2,106,557.90	92.94	92.94	2,106,557.90	92.94	92.94
UNEMPLOYMENT	40,000.00	40,000.00	40,000.00	10.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	100.00	40,000.00	40,000.00	100.00	40,000.00	40,000.00	100.00
TUITION	80,000.00	4,992.14	75,007.86	93.76	116,000.00	3,815.51	116,000.00	3,815.51	3,815.51	96.69	112,164.49	96.69	96.69	112,164.49	96.69	96.69
GGL INSURANCE	581,084.00	167,617.55	413,436.45	71.15	355,367.00	26,166.86	355,367.00	26,166.86	26,166.86	92.64	329,300.14	92.64	92.64	329,300.14	92.64	92.64
TOTAL RESTRICTED ITEMS	17,679,964.00	1,309,816.35	16,370,147.65	92.59	15,901,355.00	2,834,873.73	15,901,355.00	2,834,873.73	2,834,873.73	92.17	82.17	82.17	82.17	82.17	82.17	82.17

CITY OF MANCHESTER, NEW HAMPSHIRE
 BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
 BY DEPARTMENT WITHOUT RESTRICTED ITEMS
 FOR THE ONE MONTH ENDED JULY 31, 2004 AND 2003
 (UNAUDITED)

Budget Basis
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NON-DEPARTMENTAL ITEMS -	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED	FY 2004 MODIFIED BUDGET	FY 2004 OBIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
SALARY ADJUSTMENT	750,000.00	-	750,000.00	100.00	100.00	13,495.00	-	13,495.00
CONTINGENCY	150,000.00	-	150,000.00	100.00	142,387.00	84,935.00	57,452.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	74,511.95	70,938.05	48.77	68,089.00	68,089.00	-	40.35
NON-CITY PROGRAMS	68,089.00	68,134.00	(45.00)	(.67)	68,089.00	-	-	-
SAFETY REVIEW BOARD	40,000.00	2,878.25	37,121.75	92.80	25,000.00	2,898.81	22,101.19	88.40
COMMUNITY IMPROVEMENT PROGRAM	1,901,665.00	-	1,901,665.00	100.00	1,612,215.00	1,479,955.00	132,250.00	8.20
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	1,016.18	199,983.82	99.49	554,000.00	29,955.18	524,044.82	94.59
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00	-	-	850,000.00	850,000.00	-	-
EMPLOYEE MEDICAL SERVICES	105,000.00	49,542.50	55,457.50	52.82	105,022.00	2,158.15	102,863.85	97.95
CONSERVATION COMMISSION	13,763.00	11.17	13,751.83	99.92	12,663.00	-	12,663.00	100.00
MATURING DEBT	9,750,050.00	1,971,350.35	7,778,659.65	79.78	10,363,628.00	1,747,470.33	8,616,157.67	83.14
INTEREST ON MATURING DEBT	7,808,100.00	7,364,360.81	7,443,739.19	95.33	5,864,924.00	419,202.98	5,445,721.02	92.85
TOTAL NON-DEPARTMENTAL ITEMS	21,943,402.00	3,543,590.21	18,400,311.79	83.85	19,611,423.00	4,684,674.45	14,926,748.55	76.11
TOTAL GENERAL FUND	\$ 113,893,369.00	\$ 15,389,559.68	\$ 98,503,809.32	86.49	\$ 107,396,576.00	\$ 17,126,138.79	\$ 90,270,737.21	84.05

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITH RESTRICTED ITEMS
FOR THE ONE MONTH ENDED JULY 31, 2004 AND 2003
(UNAUDITED)

Budget Basis
MNTBUDCOMP

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AGENCIES-	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
					FY 2005	FY 2005	FY 2004	FY 2004
ALDERMEN	\$ 154,031.00	\$ 51,416.31	\$ 154,031.00	100.00	\$ 142,388.00	\$ 65,244.59	\$ 142,388.00	100.00
ASSESSORS	706,661.00	655,244.69	655,244.69	92.72	626,686.00	169,949.11	563,441.41	89.59
BUILDING	1,430,571.00	112,551.67	1,318,019.33	92.13	1,325,540.00	1,155,630.89	1,214,036.36	87.18
CITY CLERK	1,294,153.00	101,442.37	1,192,710.63	92.16	1,350,786.00	136,749.64	89.88	89.88
MEDO	229,989.00	11,730.97	218,258.03	94.90	172,000.00	26,613.30	145,336.70	84.53
CITY SOLICITOR	1,005,388.00	811,002.32	811,371	971,810.00	1,337,404.00	150,996.58	1,186,407.42	88.71
FINANCE	1,356,995.00	111,547.37	1,245,447.63	91.78	1,203,868.00	526,095.42	1,497,772.58	74.01
INFORMATION SYSTEMS	2,140,588.00	280,124.57	1,859,663.43	86.88	276,060.00	38,407.46	237,652.54	86.09
MAJOR	290,173.00	22,175.48	267,937.52	92.36	526,764.00	76,581.61	450,082.39	85.44
OFFICE OF YOUTH SERVICES	561,408.00	44,520.88	516,887.12	92.07	526,764.00	1,072,169.00	945,598.91	88.19
HUMAN RESOURCES	1,031,840.00	102,238.96	929,601.04	90.09	885,618.00	885,618.00	136,506.30	84.59
PLANNING	893,233.00	71,389.51	821,843.49	92.01	885,618.00	971,392.42	3,862,392.42	31.11
BUILDING MAINTENANCE DIVISION	6,353,195.00	3,942,068.55	2,421,126.45	38.35	6,115,081.00	6,175,688.58	6,175,688.58	86.63
TAX COLLECTOR	732,560.00	57,758.57	674,801.43	92.12	704,795.00	94,233.96	610,561.04	92.52
FIRE	20,096,007.00	1,674,980.02	18,111,026.98	91.66	29,475,334.00	1,155,807.02	18,019,526.98	90.26
POLICE	20,219,898.00	1,894,500.89	18,325,397.11	90.83	1,894,743.00	1,843,650.05	17,090,792.95	90.21
POLICE	3,253,176.00	1,321,565.29	3,120,610.71	95.93	3,071,406.00	18,256,567.00	2,123,175.70	88.37
HEALTH	19,027,975.00	1,885,280.21	17,142,692.79	90.39	3,259,745.00	84,802.23	3,174,942.77	97.40
HIGHWAY	3,162,348.00	2,411,729.92	2,920,618.08	92.36	1,130,186.98	143,645.76	1,163,645.24	89.01
TRAFFIC	1,247,057.00	116,880.02	1,307,294.00	90.33	3,091,276.51	3,308,024.00	518,792.83	84.32
WELFARE	3,484,633.00	393,356.39	3,092,246.62	88.71	426,624.62	402,019.00	402,019.00	100.00
PARKS & RECREATION	426,000.00	96,375.38	329,624.62	77.38	89.86	2,428,640.00	346,516.73	2,082,123.27
MCTV	2,560,557.00	259,705.42	2,300,851.58	81.55	309,773.00	79,820.55	229,952.45	85.73
LIBRARY	290,412.00	53,595.04	236,816.96	74.23				
ELDERLY SERVICES								
TOTAL AGENCIES	91,948,708.00	11,845,969.47	80,102,738.53	87.12	87,784,614.00	12,441,464.34	75,343,149.66	85.83
NON-DEPARTMENTAL ITEMS-								
SALARY ADJUSTMENT	750,000.00		750,000.00	100.00				
CONTINGENCY	150,000.00		150,000.00	100.00				
CIVIC CONTRIBUTIONS	145,450.00	74,511.95	70,938.05	48.77	142,387.00	84,935.00	57,452.00	40.35
NON-CITY PROGRAMS	68,059.00	68,134.00	(45,000)	(7)	68,089.00	68,089.00	-	-
SAFETY REVIEW BOARD	40,000.00	2,878.25	37,121.75	92.80	25,000.00	2,898.81	22,101.19	88.40
COMMUNITY IMPROVEMENT PROGRAM	1,901,665.00		1,901,665.00	100.00	1,612,215.00	1,179,965.00	132,250.00	8.20
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	1,011,785.00	198,983.82	99.49	554,000.00	29,955.18	524,044.82	94.59
TRANSIT SUBSIDY	1,011,795.00	14,542.50	55,457.50	52.82	850,000.00	850,000.00	-	-
EMPLOYEE MEDICAL SERVICES	105,000.00	14,522.00	14,510.83	105,022.00	2,158.15	102,863.85	97.95	97.95
CONSERVATION COMMISSION	9,750,050.00	1,971,350.35	7,778,699.65	79.78	10,361,528.00	1,747,470.33	8,616,157.67	83.14
MATURING DEBT	7,808,100.00	364,360.81	7,443,739.19	95.43	5,864,924.00	419,202.98	5,445,721.02	92.85
INTEREST ON MATURING DEBT								
TOTAL NON-DEPARTMENTAL ITEMS	21,944,661.00	3,543,590.21	18,401,070.79	82.85	19,611,962.00	4,684,674.45	14,927,287.55	76.11
TOTAL GENERAL FUND	\$ 113,893,369.00	\$ 15,389,559.68	\$ 98,503,809.32	\$ 86.49	\$ 107,396,576.00	\$ 17,126,138.79	\$ 90,270,437.21	84.05

CITY OF MANCHESTER, NEW HAMPSHIRE
 BUDGET VS ACTUAL REVENUE BY DEPARTMENT - GENERAL FUND
 NON-PROPERTY TAX REVENUES
 FOR THE ONE MONTH ENDED JULY 31, 2004
 (UNAUDITED)
 BUDGET BASIS
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AGENCIES-	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
ASSESSORS	624,032.00	7,143.82	616,888.18	98.86
BUILDING	2,107,600.00	366,633.40	1,740,966.60	82.60
CITY CLERK	1,616,575.00	109,833.02	1,506,741.98	93.21
MEDO	120,000.00	17,725.28	102,274.72	85.23
CITY SOLICITOR	398,918.00	-	398,918.00	100.00
FINANCE	6,731,940.00	113,134.70	6,618,805.30	98.32
INFORMATION SYSTEMS	31,982.00	-	31,982.00	100.00
OFFICE OF YOUTH SERVICES	23,500.00	4,594.44	(4,594.44)	-
HUMAN RESOURCES	319,000.00	-	23,500.00	100.00
PLANNING BOARD	5,544,000.00	-	319,000.00	100.00
BUILDING MAINTENANCE DIVISION	16,170,400.00	1,349,188.46	5,544,000.00	100.00
TAX COLLECTOR	347,250.00	10,390.78	14,820,611.54	91.65
FIRE	2,077,309.00	131,811.63	336,859.22	97.01
POLICE	2,003,513.00	4,265.00	1,945,491.37	93.65
HEALTH	3,505,041.00	678,585.00	1,999,248.00	99.79
HIGHWAY	4,627,427.00	324,286.16	2,826,476.00	80.64
TRAFFIC	85,000.00	10,164.83	4,303,220.84	92.99
WELFARE	655,050.00	14,649.17	74,835.17	88.04
CEMETERY, PARKS & RECREATION	\$ 46,980,537.00	3,142,911.69	640,400.83	97.76
TOTAL AGENCIES				
			93.31	
			43,845,625.31	

CITY OF MANCHESTER, NEW HAMPSHIRE
 BUDGET VS ACTUAL REVENUE BY TYPE - GENERAL FUND
 NON-PROPERTY TAX REVENUES
 FOR THE ONE MONTH ENDED JULY 31, 2004
 (UNAUDITED)
 BUDGET BASIS
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	<u>MODIFIED BUDGET</u>	<u>REVENUE RECOGNIZED</u>	<u>UNRECOGNIZED BALANCE</u>	<u>PERCENTAGE UNRECOGNIZED</u>
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 40,000.00	\$ 5,611.96	\$ 34,378.04	85.95
MISCELLANEOUS TAXES	63,500.00	6,599.90	56,900.10	89.61
INTEREST AND PENALTIES	618,000.00	28,184.46	589,814.54	95.45
CABLE FRANCHISE FEES	1,000,000.00	22,255.87	977,764.13	97.78
TOTAL TAXES, INTEREST AND PENALTIES	1,721,500.00	62,596.19	1,658,903.81	96.36
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,084,811.00	1,361,067.42	14,723,743.58	91.54
LICENSES	382,550.00	26,638.00	355,912.00	93.04
PERMITS	5,737,127.00	629,721.23	5,107,355.77	89.02
TOTAL LICENSES AND PERMITS	22,204,488.00	2,017,476.65	20,187,011.35	90.91
INTERGOVERNMENTAL				
FEDERAL REVENUES	297,000.00	-	297,000.00	100.00
PAYMENTS IN LIEU OF TAXES	769,977.00	-	769,977.00	100.00
STATE REVENUES	6,119,986.00	516,445.42	5,603,540.58	91.56
TOTAL INTERGOVERNMENTAL	7,186,963.00	516,445.42	6,670,517.58	92.81
SALES AND SERVICES				
GENERAL REVENUES	150,225.00	30,248.06	119,976.94	79.86
PUBLIC SAFETY	185,600.00	17,935.44	167,664.56	90.34
HIGHWAYS & SEWER RECOVERIES	1,459,000.00	108,962.84	1,350,037.16	92.53
CIVIC CENTER PARKING	410,000.00	19,858.72	390,141.28	95.16
SANITATION	35,000.00	1,741.58	33,258.42	95.02
HEALTH	-	620.00	{620.00}	-
CEMETERY, PARKS & RECREATION	462,050.00	13,927.50	448,122.50	96.99
ZONING BOARD	27,000.00	2,610.00	24,390.00	90.33
PARKING VIOLATIONS	1,136,492.00	85,890.00	1,050,602.00	92.44
COURT FINES	53,500.00	1,371.68	52,128.32	97.44
OTHER FINES	18,000.00	1,950.00	16,050.00	89.17
FEES	969,200.00	85,266.37	883,933.63	91.20
WITNESS FEES	95,100.00	20,567.00	74,533.00	78.37
TOTAL SALES AND SERVICES	5,001,167.00	390,949.19	4,610,217.81	92.18
OTHER REVENUE SOURCES				
INTEREST INCOME	1,000,000.00	107,332.74	892,667.26	89.27
FUND TRANSFERS	50,000.00	-	50,000.00	100.00
REIMBURSEMENTS	1,117,761.00	27,381.46	1,090,379.54	97.55
RENTALS	755,200.00	1,326.00	753,874.00	99.82
SCHOOL CHARGEBACKS	7,860,408.00	1,354.76	7,859,053.24	99.98
MISCELLANEOUS	91,050.00	18,049.28	73,000.72	80.18
TOTAL OTHER REVENUE SOURCES	10,874,419.00	155,444.24	10,718,974.76	98.57
TOTAL	\$ 46,988,537.00	\$ 3,142,911.69	\$ 43,845,625.31	93.31

CITY OF MANCHESTER, NEW HAMPSHIRE
 BUDGET VS ACTUAL REVENUE BY TYPE -
 NON PROPERTY TAX REVENUES
 FOR THE ONE MONTH ENDED JULY 31, 2004 AND 2003
 (UNAUDITED)
 BUDGET BASIS
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	ACTUAL FY 2004	MODIFIED BUDGET FY 05	DIFFERENCE ACTUAL 03 VS BUDGET 04	PERCENTAGE DIFFERENCE OF FY03 VS FY04	1 MONTH ACTUAL FY04	1 MONTH ACTUAL FY05	DIFFERENCE ACTUAL 04 VS ACTUAL 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES	\$ 35,257	\$ 40,000	\$ 4,743	13.45%	\$ 6,798	\$ 5,621	\$ (1,176)	(17.30%)
BOAT TAXES	47,714	63,500	15,786	33.08%	9,171	6,599	\$ (2,571)	(28.04%)
MISCELLANEOUS TAXES	596,519	618,000	21,481	3.40%	27,558	28,136	580	2.11%
INTEREST AND PENALTIES	1,033,635	1,000,000	(33,635)	(3.25%)	-	22,235	-	-
CABLES FRANCHISE FEES	-	-	-	-	-	-	-	-
TOTAL TAXES, INTEREST AND PENALTIES	1,713,125	1,721,500	8,375	.49%	43,527	62,596	19,059	43.81%
LICENSES AND PERMITS	21,454,577	22,204,488	739,911	3.45%	1,752,126	2,017,476	265,350	15.14%
AUTO REGISTRATIONS	425,213	297,000	(128,213)	(30.15%)	20,971	-	(20,971)	(100.00%)
LICENSES	421,909	382,550	1,711	.34%	-	-	-	-
PERMITS	5,773,552	5,737,127	61,060	1.01%	21,373	516,445	495,072	2,316.35%
TOTAL LICENSES AND PERMITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
FEDERAL REVENUES	437,321	499,032	1,711	.34%	-	-	-	-
PAYMENTS IN LIEU OF TAXES	6,058,926	6,119,986	63,060	1.01%	-	-	-	-
STATE REVENUES	-	-	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL	6,981,460	6,916,018	(65,442)	(.94%)	42,344	516,445	474,101	1,119.64%
SALES AND SERVICES	-	-	-	-	-	-	-	-
GENERAL REVENUES	153,912	150,225	(3,687)	(2.40%)	23,482	30,248	6,766	28.81%
PUBLIC SAFETY	233,964	185,600	(48,384)	(20.68%)	14,426	17,935	3,509	24.33%
HIGHWAYS & SEWER RECOVERIES	1,403,952	1,459,000	55,048	3.92%	137,338	108,962	(28,375)	(20.66%)
CIVIC CENTER PARKING	293,007	410,000	116,993	39.93%	34,458	19,858	(14,599)	(42.37%)
SANITATION	29,188	35,000	5,812	(18.91%)	1,819	1,741	(77)	(4.26%)
HEALTH	8,310	-	(8,310)	(100.00%)	43.5	620	185	42.53%
CEMETERY, PARKS & RECREATION	113,741	462,050	288,309	165.94%	15,899	13,927	(1,971)	(12.40%)
ZONING BOARD	57,142	27,000	(30,142)	(52.75%)	5,162	2,610	(2,552)	(49.44%)
PARKING VIOLATIONS	1,206,327	1,136,192	(69,154)	(5.77%)	80,780	85,890	5,110	6.33%
COURT FINES	55,581	53,500	(2,081)	(3.74%)	1,124	1,371	247	22.04%
OTHER FINES	17,103	18,000	897	.524%	500	1,950	1,450	290.00%
FEES	951,611	969,200	17,589	1.85%	78,223	85,266	7,043	9.00%
WITNESS FEES	95,059	95,100	41	.04%	11,654	20,567	8,913	76.48%
TOTAL SALES AND SERVICES	4,678,622	5,001,167	322,545	6.89%	405,300	390,949	(14,350)	(3.54%)
OTHER REVENUE SOURCES	-	-	-	-	-	-	-	-
INTEREST INCOME	735,622	1,000,000	264,378	35.94%	58,706	107,332	48,626	82.83%
FUND TRANSFERS	336,070	50,000	(286,070)	(85.12%)	-	-	-	-
REIMBURSEMENTS	887,194	1,117,761	230,567	25.99%	10,541	27,381	16,840	159.76%
RENTALS	9,403	755,200	745,797	7,931.46%	43.5	1,326	891	204.83%
SCHOOL CHARGEBACKS	6,892,618	7,860,408	967,790	14.04%	4,239	1,354	(2,884)	(68.04%)
MISCELLANEOUS	1,021,779	91,050	(930,729)	(91.09%)	24,184	18,049	(6,134)	(25.37%)
TOTAL OTHER REVENUE SOURCES	9,882,685	10,874,119	991,733	10.04%	98,105	155,444	57,339	58.45%
TOTAL	\$ 44,720,470	\$ 47,717,532	\$ 1,997,222	\$ 4.47	\$ 2,341,402	\$ 3,142,511	\$ 801,509	34.23%

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**City of Manchester
Department of Finance**

One City Hall Plaza
Manchester, New Hampshire 03101
(603) 624-6460
Fax: (603) 624-6549

August 11, 2004

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Leo Bernier, City Clerk
One City Hall Plaza
Manchester NH 03101

Dear Honorable Committee Members,

Enclosed for your review are the following reports updated through today:

Department Legend

Open Invoice report over 90 days by fund

Open Invoice report all invoices for interdepartmental billings only

Open Invoice report all invoices due from the School Department only

Listing of Invoices Submitted to City Solicitor for Legal Determination

Accounts Receivable Summary

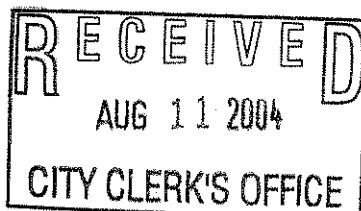
Please let me know if you have any questions or require further information.

Respectfully submitted,

Sharon Wickens

Financial Analyst II

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Legend			
Customer Type Code	Department	Fund	Name
02	Assessors	0101	General
03	Building/Housing Code	0204	CDBG
04	City Clerk	0205	Grants
05	City Coordinator/MEDO	0301	Capital Projects
07	City Solicitor	0801	EPD
10	Finance Department	0805	Airport
13	Information Systems	0807	Recreation
16	Mayor's Office	0808	Aggregation
18	Office of Youth Services		
19	Human Resources		
20	CIP/Planning		
21	Public Bldg. Services		
22	Tax Collector's Office		
25	Airport/Aviation		
27	Environmental Protection Div		
30	Fire Department		
33, 34, 35, 36	Police Department		
41	Health Department		
50	Highway Department		
52	Traffic Department		
60	Welfare Department		
65	Parks & Recreation/Cemetery		
71	Library (east/west)		
82	Elderly Services		

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	000005747	PARIS, MARK	00/06/06	Z5201	22% Admin Fee	9814844	247.00	247.00	90	
						TOTAL	247.00			247.00
000005973	BRIAN SMITH		00/08/09	Z4201	22% Admin Fee	9816151	155.07	155.07	90	
						TOTAL	155.07			155.07
000006377	LORENZ, TERESA		01/10/22	Z2Z01	22% Admin Fee	9826959	239.33	239.33	90	
						TOTAL	239.33			239.33
000007307	GARCIA, DANIELLE		02/04/24	Z2Z01	22% Admin Fee	9832429	569.89	569.89	90	
						TOTAL	569.89			569.89
000007878	FOURNIER, DIAN		03/02/19	Z2Z01	22% Admin Fee	9841050	98.57	98.57	90	
						TOTAL	98.57			98.57
000007887	BRUNN, JOSEPH		03/02/26	Z2Z01	22% Admin Fee	9841488	608.59	608.59	90	
						TOTAL	608.59			608.59
000008202	MORRISON, PETER		03/07/23	Z2Z01	22% Admin Fee	9845699	151.10	.02	90	
						TOTAL	151.10	.02		.02
000008489	SCHIPILIT, KRISTI		03/12/08	Z2Z01	22% Admin Fee	9849459	108.53	108.53	90	
						TOTAL	108.53			108.53
000008493	DURNA, STEPHEN		03/12/08	Z2Z01	22% Admin Fee	9849458	74.18	74.18	90	
						TOTAL	74.18			74.18
000008555	ROJAS, ALEXIS		04/01/09	Z2Z01	22% Admin Fee	9851006	285.84	285.84	90	
						TOTAL	285.84			285.84
000008556	BOSSE, JOSHUA		04/01/28	Z2Z01	22% Admin Fee	9851608	34.61	34.61	90	
						TOTAL	34.61			34.61
000008506	DONGHUE, KATHRYN		04/02/05	Z2Z01	22% Admin Fee	9851769	176.24	176.24	90	
						TOTAL	176.24			176.24

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA.

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	000008640	VANASSE, MICHAEL	04/02/26	ZZZ01	22% Admin Fee	9852464	170.93	170.93	90	
						TOTAL	170.93	170.93		
						CUSTOMER TYPE				
						TOTAL	2,919.88	2,768.80		
						FUND TOTAL	2,919.88	2,768.80		
10	0101 060606657	BLUE CROSS & BLUE SHIELD OF NH	01/06/30	10818	HEALTH AUDIT RECOVER	9824600	91,927.00	58,325.56	90	Report I Overpayment
						TOTAL	91,927.00	58,325.56		
						CUSTOMER TYPE				
						TOTAL	91,927.00	58,325.56		
13	000002557	MANCHESTER WATER WORKS	03/01/28	13926	Fringe Benefits-Info Sys	9840783	120.63	25.44	90	7/01/02-12/31/02
						TOTAL	120.63	25.44		
						CUSTOMER TYPE				
						TOTAL	120.63	25.44		
	000002561	MANCHESTER AIRPORT	03/04/15	13740	SCR #: 2002-203866	9842549	7,500.00	3,750.00	90	Continuation Property
						TOTAL	7,500.00	3,750.00		
						CUSTOMER TYPE				
						TOTAL	7,620.63	3,775.44		
21	000003384	PAT MORSE SCHOOL OF DANCE	03/12/10	21591	Custodial Contract Manpwr	9849509	142.80	102.00	90	Cust Sys Memorial High
							142.80	102.00	90	Cust Sys Memorial High
								8.40	90	Administrative Fees
	000007416	GRACE FIRE BAPTIZED CHURCH	02/06/07	21591	Custodial Contract Manpwr	9833597	611.20	611.20	90	Parkside Worship Service
							60.80	60.80	90	Administrative Fees
	000007995	MISS GREATER MANCHESTER SCHOLA	03/05/12	21591	Custodial Contract Manpwr	9843246	314.56	314.56	90	Memorial School ADMINISTRATIVE FEES
							21.44	21.44	90	
	000008022	NH BRIDGE ASSOCIATION	03/06/02	21591	Custodial Contract Manpwr	9843913	216.26	216.26	90	HILLSIDE APRIL 6TH
							14.74	14.74	90	ADMINISTRATIVE FEES

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
CODE											
30	0101	000002302	CIRCUIT CITY	04/01/05	30485	Fire Alarm User Fee	98506000	480.00	480.00	90	1100 S WILLOW, BOX #4644
							TOTAL	480.00	480.00		
0000002738	MARTEL RACING	04/01/05	30485	Fire Alarm User Fee	9850662		480.00	82.03	90	232 S MAIN ST., BOX#6315	
							TOTAL	480.00	82.03		
0000002937	DESMARAIS, PHILIP	99/03/25	30483	False Alarm Fee, 1998	9808534		850.00	850.00	90	64 MERRIMACK ST., BOX 3526	
		99/01/26	30485	Fire Alarm User Fee	9807750		480.00	480.00	90	64 MERRIMACK, BOX 3526	
		04/01/05	30485	Fire Alarm User Fee	9850693		480.00	480.00	90	64 MERRIMACK, BOX 3526	
		03/03/20	30483	False Alarm Fee	9841180		850.00	850.00	90	64 MERRIMACK ST., 11 CALIS	
		03/01/01	30485	Fire Alarm User Fee	9833329		480.00	480.00	90	64 MERRIMACK, BOX 3526	
		02/05/15	30483	False Alarm Fee, 2001	9833777		350.00	350.00	90	64 MERRIMACK ST., 6 CALIS	
		02/01/04	30485	Fire Alarm User Fee	9822220		480.00	480.00	90	64 MERRIMACK, BOX 3526	
		01/03/20	30483	False Alarm Fee, 2000	9821323		350.00	350.00	90	64 MERRIMACK ST., 6 CALIS	
		01/01/01	30485	Fire Alarm User Fee	9819322		480.00	480.00	90	64 MERRIMACK, BOX 3526	
		01/05/24	30483	False Alarm Fee	9814629		650.00	650.00	90	64 MERRIMACK ST., 9 CALIS	
		00/01/01	30485	Fire Alarm User Fee	9812557		480.00	480.00	90	64 MERRIMACK, BOX 3526	
							TOTAL	5,930.00	5,930.00		
000002972	261 PINE REALTY TRUST	04/01/05	30485	Fire Alarm User Fee	9850697		480.00	480.00	90	261 PINE ST., BOX #3625	
		03/03/20	30483	False Alarm Fee	9841333		480.00	480.00	90	261 PINE ST., 1 CALL	
		03/01/01	30485	Fire Alarm User Fee	9833333		480.00	480.00	90	261 PINE ST., BOX #3625	
							TOTAL	1,010.00	1,010.00		
000004431	JOSHUA IRREVOCABLE TRUST	99/01/26	30485	Fire Alarm User Fee	9807770		480.00	480.00	90	168 MERRIMACK, BOX #3437	
		01/01/01	30485	Fire Alarm User Fee	9819350		480.00	150.00	90	168 MERRIMACK, BOX #3437	
		00/05/24	30483	False Alarm Fee	9814633		50.00	50.00	90	168 MERRIMACK ST., 1 CALL	
		00/01/01	30485	Fire Alarm User Fee	9812586		480.00	480.00	90	168 MERRIMACK, BOX #3437	
							TOTAL	1,490.00	1,160.00		
000004992	BEST BUY CO INC	04/01/05	30485	Fire Alarm User Fee	9850756		480.00	480.00	82.03	90	1500 S WILLOW, BOX#4692
							TOTAL	480.00	82.03		
000005867	NH DEMOLITION INC	00/06/29	3A740	REPLACE 2 LEN. 1.5"HOSE	9815206		365.35	335.10	90	22 LEN., 2 BUTTS, REDUCER	
		00/06/29	30453	Equipment Rental, 30 DAYS	9815206		1,627.00	1,427.00	90	RETURNED DESTROYED	

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

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CUSTOMER NAME	TRANSACTION DATE	CHARGE CODE	DESCRIPTION	AMOUNT	TRANSACTION AMOUNT	INVOICE NUMBER	COMMENT	AGING UNPAID	AMOUNT UNPAID	CONTROL CODE
00004530 LIQUID LIQUID LIQUID LIQUID LIQUID LIQUID	04/01/10 04/01/10 03/11/10 03/11/10 03/11/10 03/11/10 03/11/10	3A140 3A225 3A2317 3A140 3A225 3A2317 3A140	Regular Rate Officer's Regular Rate Retirement Extra Detail Admin Fee Regular Rate Officer's Regular Rate Retirement Extra Detail Admin Fee	9851087 9851087 9851087 9849596 9849596 9849596	135.00 11.12 6.80 90.00 90.00 11.52 90.00	135.00 11.12 6.80 90.00 90.00 11.52 90.00	Police Extra Detail	90	90	90
0000808060 ELW BUILDERS ELW BUILDERS ELW BUILDERS	03/06/07 03/06/07 03/06/07	3A140 3A225 332317	Regular Rate Officer's Regular Rate Retirement Extra Detail Admin Fee	9844153 9844153 9844153	159.65 9.00 8.50	159.65 9.00 8.50	Police Extra Detail Police Extra Detail Police Extra Detail	90	90	90
00000266 STERLING & REID BROS CIRCUS STERLING & REID BROS CIRCUS STERLING & REID BROS CIRCUS	03/08/16 03/08/16 03/08/16	3A140 3A225 332317	Regular Rate Officer's Regular Rate Retirement Extra Detail Admin Fee	9846210 9846210 9846210	810.00 69.12 40.80	810.00 69.12 40.80	Police Extra Detail Police Extra Detail Police Extra Detail	90	90	90
00000268 ASPHALT DOCTOR	03/10/04 03/10/04 03/10/04 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30 03/08/30	3A140 3A225 3A2317 3A140 3A225 3B140 3B140 3B225 3A2317 3A140 3A225 3B140 3B140 3B225 3A2317 3A2317 3A140 3A225 3B140	Regular Rate Officer's Regular Rate Retirement Extra Detail Admin Fee Regular Rate Officer's Regular Rate Retirement Overtime Rate Officer's Overtime Rate Retirement Overtime Rate Retirement Extra Detail Admin Fee Regular Rate Officer's Regular Rate Retirement Overtime Rate Officer's Overtime Rate Retirement Overtime Rate Retirement Extra Detail Admin Fee Regular Rate Officer's Regular Rate Retirement Overtime Rate Officer's Overtime Rate Retirement Overtime Rate Retirement Extra Detail Admin Fee	9847788 9847788 9847788 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567 9846567	185.63 15.84 9.35 540.00 46.08 102.80 8.78 30.60 945.00 57.60 154.20 10.98 52.70 30.24 270.10 23.04 102.80 8.78 30.60	185.63 15.84 9.35 540.00 46.08 102.80 8.78 30.60 945.00 57.60 154.20 10.98 52.70 30.24 270.10 23.04 102.80 8.78 30.60	Police Extra Detail	90	90	90
000008376 SECOND STREET PRODUCTIONS SECOND STREET PRODUCTIONS	03/10/11 03/10/11	3A140 3A225	Regular Rate Officer's Regular Rate Retirement	9847901 9847901	860.63 61.92	860.63 61.92	Police Extra Detail Police Extra Detail	90	90	90

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101 000008376	SECOND STREET PRODUCTIONS	03/10/11 33231	04/19669 acc	Extra Detail Admin Fee	9847901	43.35	43.35	90	Police Extra Detail
	03/10/11 33931	SECOND STREET PRODUCTIONS	04/03/25 33231	04-20623 acc	Extra Detail Reserve Acct	9847901	11.52	11.52	90	Police Extra Detail
						TOTAL	977.42	977.42		
						CUSTOMER TYPE				
						TOTAL	7,377.84	7,224.52		
35	000000869	AMICA MUTUAL INSURANCE CO AMICA MUTUAL INSURANCE CO	04/03/25 33231	04/19669 acc	9849691	11.00	1.00	90	Police - Accident Reports	
	04/03/25 33231	AMICA MUTUAL INSURANCE CO	03/12/11 33231	03-83080 acc	9849519	1.00	1.00	90	Police - Accident Reports	
			03/12/09 33231	03-62689 acc	TOTAL	20.00	11.00			
000002488	COMMERCE INSURANCE, THE COMMERCE INSURANCE, THE		03/12/11 33231	03-83080 acc	9849691	11.00	11.00	90	Police - Accident Reports	
	03/12/09 33231		03-62689 acc		9849519	1.00	1.00	90	Police - Accident Reports	
					TOTAL	12.00	12.00			
000004146	SAFETY INSURANCE CO		01/10/23 33231	01-75060	Acc 9827015	5.00	5.00	90	Police - Accident Reports	
					TOTAL	5.00	5.00			
000004148	SENTRY CLAIMS SERVICE		03/02/26 33231	03-10443	acc	9841615	1.00	1.00	90	Police - Accident Reports
					TOTAL	1.00	1.00			
000004149	STATE FARM INSURANCE CO STATE FARM INSURANCE CO		04/03/17 33231	02-19655 acc	98522740	10.00	10.00	90	Police - Accident Reports	
	04/03/18 33231	STATE FARM INSURANCE CO	04-3686 acc		9851926	12.00	12.00	90	Police - Accident Reports	
					TOTAL	22.00	22.00			
000006407	ASAP ASAP ASAP ASAP		04/03/02 33746	Towing Fee	9852332	105.00	105.00	90	Police - Accident Reports	
	04/02/19 33746	ASAP ASAP	04/02/19 33746	Towing Fee	9851967	125.00	125.00	90	Police - Accident Reports	
	03/12/11 33746		03/12/11 33746	Towing Fee	9849535	60.00	60.00	90	Police - Accident Reports	
					TOTAL	290.00	290.00			
000006413	LMC TOWING		04/01/08 33746	Towing Fee	9850971	110.00	105.00	90	Police - Accident Reports	
					TOTAL	110.00	105.00			
000006417	ALL CITY TOWING		04/02/19 33746	Towing Fee	9851975	110.00	110.00	90	Police - Accident Reports	
					TOTAL	110.00	110.00			
000006427	HANOVER INSURANCE COMPANY HANOVER INSURANCE COMPANY		04/02/11 33231	04-8285 acc	9851880	1.00	1.00	90	Police - Accident Reports	
	03/06/04 33231	HANOVER INSURANCE COMPANY	03-8167		Acc 9843990	6.00	6.00	90	Police - Accident Reports	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
35	0101 000006430	RELIANCE INSURANCE CO	01/07/10	33231	00-60729	Acc 9824066	6.00	6.00	90	Police - Accident Reports
	01/04/26	RELIANCE INSURANCE CO	01/04/26	33231	01-55472	Acc 9822186	11.00	11.00	90	Police - Accident Reports
	01/04/26	RELIANCE INSURANCE CO	01/04/26	33231	01-255601	Acc 9822186	1.00	1.00	90	Police - Accident Reports
	01/04/26	RELIANCE INSURANCE CO	01/04/26	33231	01-66883	Acc 9822186	2.00	2.00	90	Police - Accident Reports
						TOTAL	20.00	20.00		
	000006431	STATE FARM INSURANCE	04/03/31	33231	04-19458	acc 9853314	15.00	15.00	90	Police - Accident Reports
						TOTAL	15.00	15.00		
	000006458	NATIONAL GRANGE MUTUAL INS CO	03/10/23	33231	03-78611	acc 9848020	10.00	10.00	90	Police - Accident Reports
	01/10/30	NATIONAL GRANGE MUTUAL INS CO	01/10/30	33231	01-78886	Acc 9827175	11.00	11.00	90	Police - Accident Reports
						TOTAL	21.00	21.00		
	000006463	PROGRESSIVE INSURANCE CO	04/03/10	33231	04-16064	acc 9852654	10.00	10.00	90	Police - Accident Reports
						TOTAL	10.00	10.00		
	000006476	AMICA INSURANCE CO	04/03/10	33231	04-14381	acc 9852655	5.00	5.00	90	Police - Accident Reports
	04/02/11	AMICA INSURANCE CO	04/02/11	33231	04-7953	acc 9851881	10.00	6.00	90	Police - Accident Reports
						TOTAL	15.00	11.00		
	0000007483	MT WASHINGTON ASSURANCE CORP	04/02/18	33231	04-9035	acc 9851932	10.00	10.00	90	Police - Accident Reports
	MT WASHINGTON ASSURANCE CORP	04/02/18	33231	04-7898	acc 9851886	10.00	10.00	90	Police - Accident Reports	
	MT WASHINGTON ASSURANCE CORP	04/02/04	33231	04-5196	acc 9851763	10.00	7.00	90	Police - Accident Reports	
	MT WASHINGTON ASSURANCE CORP	04/02/04	33231	04-6755	acc 9851763	11.00	11.00	90	Police - Accident Reports	
						TOTAL	41.00	38.00		
	0000008170	MAIN STREET AMERICA ASSURANCE	04/01/19	33231	04-1682	acc 9851571	10.00	10.00	90	Police - Accident Reports
	MAIN STREET AMERICA ASSURANCE	04/01/19	33231	04-932	acc 9851571	10.00	10.00	90	Police - Accident Reports	
						TOTAL	20.00	20.00		
	0000008487	PROGRESSIVE	04/03/25	33231	04-17281	acc 9853237	1.00	1.00	90	Police - Accident Reports
						TOTAL	1.00	1.00		
	0000008545	CICMSI CCMISI	04/03/25	33231	04-8780	acc 9853238	13.00	13.00	90	Police - Accident Reports
	04/02/18	33231	04-10037	acc 9851934	10.00	10.00	90	Police - Accident Reports		
						TOTAL	23.00	23.00		

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OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	COMMENT
CODE										CONTROL CODE	
35	0101	000008636	CRAWFORD & COMPANY	04/02/25	33231	04-10246 acc	9852459	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
36	000000826	PROGRESSIVE INSURANCE CO		03/02/13	33238	03-170	Inv Rpts 9841031	24.00	21.00	90	Police - Records
							TOTAL	24.00	21.00		
000000869	AMICA MUTUAL INSURANCE CO			04/03/19	33238	04-14825	9853141	10.00	10.00	90	Police - Records
	AMICA MUTUAL INSURANCE CO			03/10/22	33238	03-70506	9848005	10.00	10.00	90	Police - Records
0000002500	CONCORD GROUP INSURANCE CONCORD GROUP INSURANCE			03/04/01	33238	03-14217	Inv Rpts 984404	6.00	6.00	90	Police - Records
	CONCORD GROUP INSURANCE CONCORD GROUP INSURANCE			02/12/18	33238	02-94720	9833572	3.00	3.00	90	Police - Records
	CONCORD GROUP INSURANCE CONCORD GROUP INSURANCE			02/08/13	33238	02-13214	Inv Rpts 9835724	12.00	2.00	90	Police - Records
							TOTAL	41.00	31.00		
0000002488	COMMERCE INSURANCE, THE COMMERCE INSURANCE, THE			03/08/08	33238	03-49133	9845929	10.00	10.00	90	Police - Records
	COMMERCE INSURANCE, THE			02/10/31	33238	02-49265	Inv Rpts 9838020	9.00	9.00	90	Police - Records
0000002500	CONCORD GROUP INSURANCE CONCORD GROUP INSURANCE			03/06/23	33238	03-26899	9844790	6.00	6.00	90	Police - Records
	CONCORD GROUP INSURANCE CONCORD GROUP INSURANCE			03/06/23	33238	03-26106	9844790	6.00	6.00	90	Police - Records
							TOTAL	19.00	19.00		
0000003863	METROPOLITAN REPORTING BUREAU METROPOLITAN REPORTING BUREAU			03/06/23	33238	03-22943	9844791	15.00	15.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			03/06/23	33238	03-31112	9844791	6.00	6.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			03/06/23	33238	03-56267	9844791	6.00	6.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			03/06/23	33238	03-7865	9844791	9.00	9.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			03/01/14	33238	02-88330	Inv Rpts 9844246	15.00	15.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			03/01/14	33238	02-903	Inv Rpts 9840446	6.00	6.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			03/01/14	33238	02-97547	Inv Rpts 9844246	3.00	3.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			03/01/14	33238	03-00065	Inv Rpts 9840446	3.00	3.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			03/01/14	33238	03-1501	Inv Rpts 9844246	6.00	6.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			02/09/27	33238	02-72386	Inv Rpts 9837110	12.00	12.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			02/09/24	33238	02-56268	Inv Rpts 9837026	3.00	3.00	90	Police - Records
	METROPOLITAN REPORTING BUREAU			01/08/13	33238	01-57640	Invest. rpt 9824944	6.00	6.00	90	Police - Records
							TOTAL	90.00	90.00		
0000006420	ALLSTATE INSURANCE			03/03/17	33238	03-10301	Inv Rpts 9842141	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		

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OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
36	0101	000006427	HANOVER INSURANCE COMPANY HANOVER INSURANCE COMPANY	03/04/04	332238	02-68127	Inv Rpts 9842409	24.00	24.00	90	Police - Records
				03/03/17	332238	03-13319	Inv Rpts 9842142	9.00	5.00	90	Police - Records
							TOTAL	33.00	29.00		
		000006431	STATE FARM INSURANCE	03/09/18	332238	03-63841	9846398	15.00	12.00	90	Police - Records
							TOTAL	15.00	12.00		
		000006560	MERCHANTS MUTUAL INSURANCE CO MERCHANTS MUTUAL INSURANCE CO	03/06/23	332238	03-18886	9844794	12.00	9.00	90	Police - Records
				03/02/13	332238	02-97692	Inv Rpts 9841039	3.00	3.00	90	Police - Records
							TOTAL	15.00	12.00		
		000006609	NATIONWIDE INSURANCE	03/03/17	332238	03-11475	Inv Rpts 9842143	9.00	6.00	90	Police - Records
							TOTAL	9.00	6.00		
		000007488	BOYNTON, JILLIAN BOYNTON, JILLIAN	02/08/07	332216	NSF Charge - Police Admin	9835672	30.00	30.00	90	Police - Administration
				02/08/07	332234	Fingerprints	9835672	45.00	45.00	90	Check Not Honored-NSF
							TOTAL	75.00	75.00		
		000007604	SENTRY INSURANCE	02/08/29	332238	02-58031	Inv Rpts 9836357	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000007921	ALLSTATE INS CO ALLSTATE INS CO	03/08/08	332238	03-33820	9845932	25.00	25.00	90	Police - Records
				03/06/23	332238	03-33820	9844797	15.00	15.00	90	Police - Records
							TOTAL	40.00	40.00		
		000007923	SENTRY CLAIMS SERVICE	03/04/04	332238	03-14961	9842416	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000008248	NATIONWIDE INS CO	03/10/22	332238	03-75053	9848013	10.00	10.00	90	Police - Records
							TOTAL	10.00	10.00		
							CUSTOMER TYPE				
							TOTAL	401.00	375.00		
41		000004107	HILLSIDE MIDDLE SCHOOL	03/06/30	41110	MAHONEY FIELD TRIP 6/6/03	9844978	131.44	131.44	90	SCHOOL HEALTH NURSE
							TOTAL	131.44	131.44		

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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	CUSTOMER CODE	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
41	0101	000007139 MANCHESTER DENTAL ALLIANCE		02/05/31	41298	Special Projects	9814244	638.84	638.84	90	Health Dept
						TOTAL		638.84	638.84		
		0000007993 MILLER, MELISSA B		03/06/30	41216	NSF Charge ck#2114	9814979	30.00	30.00	90	
		MILLER, MELISSA B		03/06/30	41467	CK#214 RETURN HEALTH DEP	9814979	30.00	30.00	90	DAY CARE PERMIT
						TOTAL		60.00	60.00		
		0000007994 SAMALIS, DEBBIE M		03/06/30	41216	NSF Charge - Health	9814980	30.00	30.00	90	CK #476
		SAMALIS, DEBBIE M		03/06/30	41592	CK#476 RETURN	9814980	265.00	265.00	90	FOOD PERMIT FEES
						TOTAL		295.00	295.00		
		000008250 FRITZ, DONNA		03/09/30	41916	JUL.03 HEALTH PRM BAL DUE	9817745	23.35	23.35	90	PAYROLL 8/07/03 \$23.35
						TOTAL		23.35	23.35		
						CUSTOMER TYPE					
						TOTAL,		1,148.63	1,148.63		
50	000005611 ERNEST L RANDALL			03/08/06	50363	Drop-Off Center Revenue	9845963	123.50	123.50	90	tkt# 133228 8-4-03
						TOTAL,		123.50	123.50		
		0000005981 COLD STONE DEVELOPMENT		01/11/08	50363	Drop-Off Center Revenue	9817382	105.00	105.00	90	11/5 Ticket 98762
		COLD STONE DEVELOPMENT		01/10/04	50363	Drop-Off Center Revenue	9816396	58.50	58.50	90	10/2 Ticket 96420
		COLD STONE DEVELOPMENT		01/09/21	50363	Drop-Off Center Revenue	9816156	31.50	31.50	90	9/17 Ticket 95617
		COLD STONE DEVELOPMENT		01/09/14	50363	Drop-Off Center Revenue	9815794	133.50	133.50	90	9/12 Ticket 95296
		COLD STONE DEVELOPMENT		01/09/07	50363	Drop-Off Center Revenue	9815663	46.50	40.6.50	90	9/4 Ticket 94169
		COLD STONE DEVELOPMENT		01/08/24	50363	Drop-Off Center Revenue	9815476	18.00	18.00	90	8/22 Ticket 94178
		COLD STONE DEVELOPMENT		01/08/24	50363	Drop-Off Center Revenue	9815476	168.00	168.00	90	8/23 Ticket 94198
		COLD STONE DEVELOPMENT		01/08/22	50363	Drop-Off Center Revenue	9815476	168.00	168.00	90	8/21 Ticket 94107
		COLD STONE DEVELOPMENT		01/08/22	50363	Drop-Off Center Revenue	9815476	156.00	156.00	90	8/20 Ticket 93977
		COLD STONE DEVELOPMENT		01/08/17	50363	Drop-Off Center Revenue	9815286	73.20	73.20	90	8/15 Ticket 93686
		COLD STONE DEVELOPMENT		01/08/17	50363	Drop-Off Center Revenue	9812526	76.50	76.50	90	8/15 Ticket 93713
		COLD STONE DEVELOPMENT		01/08/17	50363	Drop-Off Center Revenue	9812526	88.50	88.50	90	8/16b Ticket 93759
		COLD STONE DEVELOPMENT		01/08/16	50363	Drop-Off Center Revenue	9812526	292.50	292.50	90	8/10/01 Ticket 93487
						TOTAL		1,900.20	1,900.20		
		0000006160 NEUMAN, STEVEN		03/08/04	50229	Charge adjustment		25.00	25.00	90	Worker's Comp Overpayment
		NEUMAN, STEVEN		03/06/13	50229	Worker's Comp Overpayment	98144232	303.26	108.26	90	Date of injury: 12/25/2002
						TOTAL		328.26	133.26		

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CITY OF MANCHESTER, NH
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BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000006171	TWARJAN, JOHN	03/12/05	50229	Worker's Comp Overpayment	9849482	332.90	82.90	90	Date of Injury: 1G/20/03
						TOTAL		332.90	82.90		
000006172	CHAKAS, CHRIS	03/06/30	50229 Hwy W/C salary op reim	9845639	96.49	90	doi 9-11-01				
	CHARAS, CHRIS	00/11/28	50229 Hwy W/C salary op reim	9818435	63.84	90	Workers Comp reimburse				
						TOTAL		160.33	160.33		
000006173	HEALY, MIKE	00/11/28	50229 Hwy W/C salary op reim	9818436	218.98	90	Workers Comp reimburse				
						TOTAL		218.98	218.98		
000006174	KISKINTS, JOHN	00/11/28	50229 Hwy W/C salary op reim	9818437	486.53	90	Workers Comp reimburse				
						TOTAL		486.53	486.53		
000007506	DOBSON, NEVILLE	03/10/06	50363 Drop-Off Center Revenue	9847715	20.00	90	136391 9/18/03				
						TOTAL		20.00	20.00		
000007844	CUNNINGHAM JR, WILLIAM	03/11/21	50363 Drop-Off Center Revenue	9848299	13.50	90	140151 11/19/03				
	CUNNINGHAM JR, WILLIAM	03/10/14	50363 Drop-Off Center Revenue	9847833	33.00	90	137880 10/19/03				
	CUNNINGHAM JR, WILLIAM	03/10/10	50363 Drop-Off Center Revenue	9847833	24.00	90	137738 10/8/03				
						TOTAL		70.50	70.50		
000007845	MERRIFIELD, TIMOTHY	04/03/15	50363 Drop-Off Center Revenue	9852696	216.50	90	143840 3/2/04				
						TOTAL		216.50	216.50		
000007934	BEAUDET, PAUL	03/10/23	50363 Drop-Off Center Revenue	9848448	28.50	90	138521 10/22/03				
	BEAUDET, PAUL	03/10/23	50363 Drop-Off Center Revenue	9848448	49.50	90	138476 10/22/03				
	BEAUDET, PAUL	03/10/17	50363 Drop-Off Center Revenue	9841939	57.00	90	138182 10/16/03				
	BEAUDET, PAUL	03/10/03	50363 Drop-Off Center Revenue	9847718	24.00	90	137887 10/01/03				
	BEAUDET, PAUL	03/09/29	50363 Drop-Off Center Revenue	9845566	24.00	90	137653 9/26/2003				
	BEAUDET, PAUL	03/08/18	50363 Drop-Off Center Revenue	9846147	34.50	90	134139 8/15/2003				
	BEAUDET, PAUL	03/08/06	50363 Drop-Off Center Revenue	9845976	15.00	90	tkt# 133383 8-5-03				
	BEAUDET, PAUL	03/07/24	50363 Drop-Off Center Revenue	9845804	54.50	90	132359 7/22/2003				
	BEAUDET, PAUL	03/07/07	50363 Drop-Off Center Revenue	9845085	52.00	90	130783 6/30/2003				
	BEAUDET, PAUL	03/07/07	50363 Drop-Off Center Revenue	9845085	75.00	90	130800 6/30/2003				
						TOTAL		419.00	419.00		
000007953	SARETTE, GREGG	04/02/06	50216 NSF Charge - Highway	9851814	30.00	90	Check #343 dated 1/28/04				
	SARETTE, GREGG	04/02/06	50363 Drop-Off Center Revenue	9851814	24.50	90	142586 1/28/04				

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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	CUSTOMER CODE	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT CODE
50	0101	000008005 MANN, STEVE		03/05/06	50229	Hgwy W/C salary op reim	9843224	417.56	417.56	90	doi 1-3-01
							TOTAL	54.50	54.50		
000008006 BOUCHER, TEAC				03/05/06	50229	Hgwy W/C salary op reim	9843225	92.11	92.11	90	doi 10-11-02
							TOTAL	92.11	92.11		
000008008 GOSS, SCOTT		GOSS, SCOTT		03/05/06	50229	Hgwy W/C salary op reim	9843226	158.70	158.70	90	doi 1-17-03
							9843229	166.17	166.17	90	doi 4-26-02 balance due
							TOTAL	324.87	324.87		
000008052 TONNE, FRANCIS J				03/09/12	50363	Drop-Off Center Revenue	9846365	28.50	28.50	90	tkt#25660-8-03
TONNE, FRANCIS J				03/09/05	50363	Drop-Off Center Revenue	984635	30.00	30.00	90	135431 9/4/2003
TONNE, FRANCIS J				03/09/02	50363	Drop-Off Center Revenue	9846774	18.00	18.00	90	135156 8/29/2003
TONNE, FRANCIS J				03/08/29	50363	Drop-Off Center Revenue	9846774	63.00	63.00	90	135043 8/28/2003
TONNE, FRANCIS J				03/08/29	50363	Drop-Off Center Revenue	9846774	94.50	94.50	90	135042 8/28/2003
TONNE, FRANCIS J				03/08/29	50363	Drop-Off Center Revenue	9846774	97.50	97.50	90	8/28/2003
TONNE, FRANCIS J				03/08/28	50363	Drop-Off Center Revenue	9846774	42.50	42.50	90	134754 8/25/2003
TONNE, FRANCIS J				03/08/28	50363	Drop-Off Center Revenue	9846774	70.50	70.50	90	134850 8/26/2003
TONNE, FRANCIS J				03/08/28	50363	Drop-Off Center Revenue	9846774	84.00	84.00	90	134904 8/26/2003
TONNE, FRANCIS J				03/08/28	50363	Drop-Off Center Revenue	9846774	99.00	99.00	90	134949 8/27/2003
TONNE, FRANCIS J				03/08/06	50363	Drop-Off Center Revenue	9845981	12.00	12.00	90	tkt# 133316 8-5-03
TONNE, FRANCIS J				03/08/01	50363	Drop-Off Center Revenue	9845895	38.00	38.00	90	132779 7/29/2003
TONNE, FRANCIS J				03/07/08	50363	Drop-Off Center Revenue	9845093	34.50	34.50	90	131013 7/3/2003
TONNE, FRANCIS J				03/05/24	50363	Drop-Off Center Revenue	9844748	66.00	66.00	90	130227 6/20/2003
TONNE, FRANCIS J				03/05/24	50363	Drop-Off Center Revenue	9844748	39.00	39.00	90	130042 6/19/2003
TONNE, FRANCIS J				03/06/19	50363	Drop-Off Center Revenue	9844748	27.00	27.00	90	129896 6/17/2003
TONNE, FRANCIS J				03/06/19	50363	Drop-Off Center Revenue	9844748	31.50	31.50	90	129880 6/17/2003
TONNE, FRANCIS J				03/06/19	50363	Drop-Off Center Revenue	9844748	39.00	39.00	90	129935 6/17/2003
TONNE, FRANCIS J				03/06/19	50363	Drop-Off Center Revenue	9844748	72.00	72.00	90	129889 6/17/2003
TONNE, FRANCIS J				03/06/18	50363	Drop-Off Center Revenue	9844748	54.00	54.00	90	129798 6/16/2003
TONNE, FRANCIS J				03/06/18	50363	Drop-Off Center Revenue	9844748	66.00	66.00	90	129760 6/16/2003
TONNE, FRANCIS J				03/06/13	50363	Drop-Off Center Revenue	9844244	33.00	33.00	90	129540 6/11/2003
TONNE, FRANCIS J				03/06/09	50363	Drop-Off Center Revenue	9844119	39.00	39.00	90	129263 6/7/2003
TONNE, FRANCIS J				03/05/21	50363	Drop-Off Center Revenue	9843832	19.50	19.50	90	1127975 5/19/03
TONNE, FRANCIS J				03/05/21	50363	Drop-Off Center Revenue	9843832	33.50	33.50	90	#124037 5/20/03
TONNE, FRANCIS J				03/05/21	50363	Drop-Off Center Revenue	9843832	39.00	39.00	90	#127813 5/17/03
TONNE, FRANCIS J				03/05/21	50363	Drop-Off Center Revenue	9843832	48.00	48.00	90	#127976 5/19/03
TONNE, FRANCIS J				03/05/21	50363	Drop-Off Center Revenue	9843832	58.50	58.50	90	#128012 5/19/03
							TOTAL	1,396.00	1,396.00		

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000008107 ROZA, ANDREW	03/06/12	50363	Drop-Off Center Revenue	9844248	64.50	64.50	90	129076 6/5/2003
					TOTAL		64.50	64.50		
000008111 THOMPSON, STEVE THOMPSON, STEVE			03/07/25	50229	Worker's Comp Overpayment	9845813	598.72	518.72	90	Date Of Injury: 6-16-03
			03/06/13	50229	Worker's Comp Overpayment	9844250	82.97	82.97	90	Date of Injury: 3/5/2001
					TOTAL		681.69	601.69		
000008113 BOISVERT, TIMOTHY			03/06/13	50229	Worker's Comp Overpayment	9844252	51.13	51.13	90	Date of Injury: 8/7/2002
					TOTAL		51.13	51.13		
000008114 POISSON, KYLE			03/06/13	50229	Worker's Comp Overpayment	9844253	440.93	440.93	90	DOI: 3/28/2001&4/19/2002
					TOTAL		440.93	440.93		
000008115 FITZGERALD, RYAN			03/06/13	50229	Worker's Comp Overpayment	9844254	36.92	36.92	90	Date of Injury: 11/18/2002
					TOTAL		36.92	36.92		
000008139 TREMBLAY, DEREK W			03/06/23	50363	Drop-Off Center Revenue	9844753	37.50	37.50	90	129493 6/11/2003
					TOTAL		37.50	37.50		
000008220 KOMM, HOWARD			03/07/25	50229	Worker's Comp Overpayment	9845817	866.76	691.76	90	Date of Injury: 2-17-03
					TOTAL		866.76	691.76		
000008262 BELANGER, CHRIS			03/08/15	50229	Worker's Comp Overpayment	9846161	482.44	32.44	90	Date of Injury: 7/24/03
					TOTAL		482.44	32.44		
000008277 ST CYR, JOSEPH			04/04/09	50363	Drop-Off Center Revenue	9853479	51.00	51.00	90	145711 4/8/04
					TOTAL		51.00	51.00		
000008297 GILBERT, DEREK			03/11/03	50229	Worker's Comp Overpayment	9848565	192.97	87.73	90	Date of Injury: 10/2/2003
					TOTAL		192.97	87.73		
000008307 WADSWORTH, GARY T			03/09/15	50363	Drop-Off Center Revenue	9846971	35.00	35.00	90	135219 8/29/2003
					TOTAL		35.00	35.00		
000008326 HODGKINS, LEONARD			03/09/16	50363	Drop-Off Center Revenue	9847473	50.00	50.00	90	135615 9/6/2003
					TOTAL		50.00	50.00		

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50	0101	000008371 LEWIS, PETER		03/10/04 05 50363	Drop-Off Center Revenue		9847733	129.00	129.00	90	136637 9/20/03
					TOTAL			129.00	129.00		
000008374 STEFANIK, STEVEN A				03/10/04 06 50363	Drop-Off Center Revenue		9847736	43.50	43.50	90	136996 9/25/03
					TOTAL			43.50	43.50		
000008433 EASTMAN, MATTHEW				03/11/04 03 50229	Worker's Comp Overpayment		9848570	250.86	170.86	90	Date of Injury: 8/26/03
					TOTAL			250.86	170.86		
000008469 SILVA, MARIA				03/11/04 28 58130	Overtime Labor	-10/14/03	9849419	283.66	63.66	90	Fire Clean Up-Auburn St.
					TOTAL			283.66	63.66		
000008495 FARRAS, ORLANDO				03/12/04 05 50229	Worker's Comp Overpayment		9849501	1,240.28	950.00	90	Date of Injury: 10/9/03
					TOTAL			1,240.28	950.00		
000008567 PERRINO, CHRISTOPHER				04/01/04 16 50216	NSF Charge - Highway		9851123	30.00	30.00		Check #1056 12/29/03
PERRINO, CHRISTOPHER				04/01/04 16 50363	Drop-Off Center Revenue		9851123	55.50	55.50	90	141627 12/29/03
000008568 BEAUVAS, WILLIAM G				04/01/04 16 50363	Drop-Off Center Revenue		9851124	5.00	5.00	90	141939 1/6/04
					TOTAL			5.00	5.00		
000008570 FRECHETTE, MARK S				04/01/04 16 50363	Drop-Off Center Revenue		9851126	5.00	5.00	90	141995 1/7/04
					TOTAL			5.00	5.00		
000008572 OLIVIO, VICTOR				04/01/04 16 50229	Worker's Comp Overpayment		9851128	161.34	161.34	90	Date of Injury: 4/7/04
					TOTAL			161.34	161.34		
000008609 SPANIC, ENVIR				04/02/04 06 50363	Drop-Off Center Revenue		9851821	117.00	117.00	90	142587 1/28/04
					TOTAL			117.00	117.00		
000008614 OLIVIER, SAUL B				04/03/04 08 50363	Drop-Off Center Revenue		9852607	76.50	31.00	90	144122 3/6/04
					TOTAL			76.50	31.00		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	COMMENT
CODE										CONTROL CODE	
50	0101	000008643	DIONNE, GERALD	04/02/27	50229	Worker's Comp Overpayment	9852501	154.11	154.11	90	Date of Injury: 10/15/03
						TOTAL		154.11	154.11		
		000008645	CLANCY, JOHN C JR	04/03/03	50229	Worker's Comp Overpayment	9852612	705.78	685.78	90	Date of Injury: 8/27/03
						TOTAL		705.78	685.78		
		000008667	PAOLINO, JEFFREY M	04/03/19	50363	Drop-Off Center Revenue	9853181	47.00	47.00	90	144229 3/9/04
						TOTAL		47.00	47.00		
		000008682	PROVENCHER, JAY	04/03/26	50229	Worker's Comp Overpayment	9853276	272.84	265.34	90	Date of Injury: 12/8/04
						TOTAL		272.84	265.34		
		000008708	CONTENT, EDWARD	04/04/09	50363	Drop-Off Center Revenue	9853490	51.00	51.00	90	145067 3/29/04
						TOTAL		51.00	51.00		
		000008709	RODRIGUEZ, ROSALIO R	04/04/09	50363	Drop-Off Center Revenue	9853491	60.50	60.50	90	145076 3/29/04
						TOTAL		60.50	60.50		
52		000003027	HILLSBOROUGH COUNTY SHERIFF	04/03/18	B2646	Permits/Pine St	9852772	315.00	13,241.45	11,323.43	
						TOTAL		315.00	13,241.45		
		000004817	CAMPBELL, DENNIS	98/07/28	5C682	Materials - Signals	9804865	110.48	51.89	90	POLICE DETAIL
			CAMPBELL, DENNIS	98/07/28	5C682	Materials - Signals	9804865	1,05.00	62.00	90	CABINET/PUSHBUTTON
			CAMPBELL, DENNIS	98/07/28	52921	Repair Traffic Signals	9804865	349.92	349.92	90	LABOR SIGNALS
						TOTAL		1,435.40	463.81		
		000005009	GILLIS & ASSOCIATES	04/02/20	A2646	Permits/Pearl St	9852018	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000005747	PARIS, MARK	00/06/06	5C682	Materials - Signals	9814844	925.40	925.40	90	
			PARIS, MARK	00/06/06	52921	Repair Traffic Signals	9814844	197.31	197.31	90	Traffic - Signs
						TOTAL		1,122.71	1,122.71		
		000005756	SCOTT, JESSICA	04/03/18	B2646	Permits/Pine St	9852817	45.00	45.00	90	

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52	0101	000005758 MARTEL, MARY ANN	04/02/20	B2646	Permits/Pine St	9852039	45.00	45.00	45.00	45.00	
					TOTAL						
000005762 SPENCER, LINCOLN			04/02/20	B2646	Permits/Pine St	9852041	45.00	45.00	45.00	45.00	
					TOTAL						
000005763 GOSSELIN SUSAN			04/02/20	B2646	Permits/Pine St	9852042	45.00	45.00	45.00	45.00	
					TOTAL						
000005769 BROTEUR, CHARLENE			04/02/20	B2646	Permits/Pine St	9852045	45.00	45.00	45.00	45.00	
					TOTAL						
000005973 BRIAN SMITH			00/08/09	5C682	Materials - Signals	9816151	622.37	622.37	90		
000005973 BRIAN SMITH			00/08/09	52921	Repair Traffic Signals	9816151	82.50	82.50	90		Traffic - Signs
					TOTAL						
000006633 HILLS BUSINESS OFFICE			04/03/18	B2646	Permits/Pine St	9852907	180.00	180.00	90		
					TOTAL						
000006842 WALSH, MICHAEL			04/02/20	52646	Permits/Hartnett	9852141	45.00	45.00	45.00	45.00	
					TOTAL						
000006977 LORENZ, TERESA			01/10/22	5C682	Materials - Signals	9826959	934.60	934.60	90		
LORENZ, TERESA			01/10/22	52921	Repair Traffic Signals	9826959	153.26	153.26	90		Traffic - Signs
					TOTAL						
000007182 HEBERT, ERIKA			04/03/18	5A646	Downtown On-Street Permit	9852934	35.00	35.00	14.00	14.00	
					TOTAL						
000007207 GARCIA, DANIELLE			02/04/24	5C682	Materials - Signals	9832429	121.00	121.00	90		
GARCIA, DANIELLE			02/04/24	5C682	Materials - Signals	9832429	2,035.93	2,035.93	90		
GARCIA, DANIELLE			02/04/24	52921	Repair Traffic Signals	9832429	433.47	433.47	90		Traffic - Signs
					TOTAL						
000007320 VIGNOLA, TAMMY			04/03/18	5A646	Downtown On-Street Permit	9852942	35.00	35.00	90		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000007320	VIGNOLA, TAMMY	04/02/29	SA646	Downtown On-Street Permit	9852173	35.00	35.00	90	
		04/01/20	VIGNOLA, TAMMY	04/01/20	SA646	Downtown On-Street Permit	9851338	35.00	35.00	90	
		03/12/18	VIGNOLA, TAMMY	03/12/18	SA646	Downtown On-Street Permit	9849911	35.00	35.00	90	
		03/11/18	VIGNOLA, TAMMY	03/11/18	SA646	Downtown On-Street Permit	9842029	35.00	35.00	90	
		03/10/24	VIGNOLA, TAMMY	03/10/24	SA646	Downtown On-Street Permit	984237	35.00	35.00	90	
		03/09/22	VIGNOLA, TAMMY	03/09/22	SA646	Downtown On-Street Permit	9847264	35.00	35.00	90	
						TOTAL		245.00	245.00		
		0000007517	TONY'S GRINDERS	04/03/18	SA646	Downtown On-Street Permit	9852954	35.00	35.00	90	
		TONY'S GRINDERS		04/02/20	SA646	Downtown On-Street Permit	9851185	35.00	35.00	90	
						TOTAL		70.00	70.00		
		0000007590	SIGLER, SUSAN	04/03/18	B2646	Permits/Pine St	9852958	45.00	45.00	90	
		SIGLER, SUSAN				TOTAL		45.00	45.00		
		0000007624	PAQUIN, MELISSA	03/02/24	SA646	Downtown On-Street Permit	9841408	31.00	31.00	90	
		PAQUIN, MELISSA		03/01/21	SA646	Downtown On-Street Permit	9846622	31.00	31.00	90	
		PAQUIN, MELISSA		02/12/19	SA646	Downtown On-Street Permit	9833892	31.00	31.00	90	
		PAQUIN, MELISSA		02/11/19	SA646	Downtown On-Street Permit	9836568	31.00	31.00	90	
						TOTAL		124.00	124.00		
		0000007701	BLOCK, ROSALYN	04/02/20	SA646	Downtown On-Street Permit	9852206	35.00	35.00	90	
		BLOCK, ROSALYN				TOTAL		35.00	35.00		
		0000007718	GOTT, ANDREA	04/03/18	SA646	Downtown On-Street Permit	9852975	35.00	35.00	90	
		GOTT, ANDREA		04/02/20	SA646	Downtown On-Street Permit	9852208	35.00	35.00	90	
		GOTT, ANDREA		04/01/20	SA646	Downtown On-Street Permit	9851374	35.00	35.00	90	
		GOTT, ANDREA		03/12/18	SA646	Downtown On-Street Permit	9845949	35.00	35.00	90	
						TOTAL		140.00	140.00		
		0000007722	FRENCH, SUSAN	04/03/18	H2646	Permits/Milliyard	9852976	35.00	35.00	90	
		FRENCH, SUSAN		04/02/20	H2646	Permits/Milliyard	9852209	35.00	35.00	90	
		FRENCH, SUSAN		04/01/20	H2646	Permits/Milliyard	9851375	35.00	35.00	90	
		FRENCH, SUSAN		03/12/18	H2646	Permits/Milliyard	9844950	35.00	35.00	90	
		FRENCH, SUSAN		03/11/18	H2646	Permits/Milliyard	9845071	35.00	35.00	90	
		FRENCH, SUSAN		03/10/24	H2646	Permits/Milliyard	9842280	35.00	35.00	90	
		FRENCH, SUSAN		03/09/22	H2646	Permits/Milliyard	9847309	35.00	35.00	90	
		FRENCH, SUSAN		03/08/25	H2646	Permits/Milliyard	9846481	35.00	35.00	90	
						TOTAL		280.00	280.00		

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CODE										
52	0101	000007764 COME, LILIAN CORN, LILIAN CORN, LILIAN	04/03/18 04/02/20 04/01/20	H2646 H2646 H2646	Permits/Milliyard Permits/Milliyard Permits/Milliyard	9852983 9852217 9851383	35.00 35.00 35.00	35.00 35.00 35.00	90 90 90	
						TOTAL	105.00	105.00		
	000007782	STONE, JO-ANN	04/03/18	5A646	Downtown On-Street Permit	9852985	35.00	17.00	90	
						TOTAL	35.00	17.00		
	000007876	THIBEAULT, AMANDA THIBEAULT, AMANDA THIBEAULT, AMANDA THIBEAULT, AMANDA	04/03/18 04/02/20 04/01/20 03/12/18	52646 52646 52646 52646	Permits/Hartnett Permits/Hartnett Permits/Hartnett Permits/Hartnett	9852999 9852234 9851401 9849974	45.00 45.00 45.00 45.00	45.00 45.00 45.00 27.00	90 90 90 90	
						TOTAL	180.00	162.00		
	000007878	FOURNIER, DIAN FOURNIER, DIAN	03/02/19 03/02/19	5C682 52921	Materials - Signals Repair Traffic Signals	9841050 9841050	333.60 114.45	333.60 114.45	90 90	Traffic - Signs
						TOTAL	448.05	448.05		
	000007887	BRUNN, JOSEPH BRUNN, JOSEPH	03/02/26 03/02/26	SC682 52921	Materials - Signals Repair Traffic Signals	9841488 9841488	2,066.98 699.36	2,066.98 699.36	90 90	Traffic - Signs
						TOTAL	2,766.34	2,766.34		
	000007912	MERRIMACK VALLEY ASST PROGRAM	04/03/18	A2646	Permits/Pearl St	9853001	180.00	180.00	90	
						TOTAL	180.00	180.00		
	000007951	SMITH, JACQUELINE SMITH, JACQUELINE	04/03/18 04/02/20	5A646 5A646	Downtown On-Street Permit Downtown On-Street Permit	9853004 9852240	35.00 35.00	35.00 35.00	90 90	
						TOTAL	70.00	70.00		
	000007971	FISHERAUER, JEFFREY	03/11/18	52646	Permits/Hartnett	9849108	45.00	45.00	90	
						TOTAL	45.00	45.00		
	000008062	BEZIO, CHRISTINE BEZIO, CHRISTINE BEZIO, CHRISTINE BEZIO, CHRISTINE BEZIO, CHRISTINE BEZIO, CHRISTINE	04/03/18 04/02/20 04/01/20 03/12/18 03/11/18 03/10/24	5A646 5A646 5A646 5A646 5A646 5A646	Downtown On-Street Permit	9853015 9822251 9831419 984995 9849120 9848329	35.00 35.00 35.00 35.00 35.00 35.00	35.00 35.00 35.00 35.00 35.00 30.00	90 90 90 90 90 90	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
TOTAL										
52	0101	000008122 SHEEHAN, JENNIFER	04/03/18	H2646	Permits/Millyard	9853025	35.00	35.00	90	
		SHEEHAN, JENNIFER	04/02/20	H2646	Permits/Millyard	9852261	35.00	35.00	90	
		SHEEHAN, JENNIFER	04/01/20	H2646	Permits/Millyard	9851131	35.00	35.00	90	
		SHEEHAN, JENNIFER	03/12/18	H2646	Permits/Millyard	9850007	35.00	35.00	90	
		SHEEHAN, JENNIFER	03/11/18	H2646	Permits/Millyard	9849135	35.00	35.00	90	
		SHEEHAN, JENNIFER	03/10/20	H2646	Permits/Millyard	9848344	35.00	35.00	90	
		SHEEHAN, JENNIFER	03/09/22	H2646	Permits/Millyard	9847776	35.00	35.00	90	
		SHEEHAN, JENNIFER	03/08/25	H2646	Permits/Millyard	9846545	35.00	35.00	90	
		SHEEHAN, JENNIFER	03/07/18	H2646	Permits/Millyard	9845627	35.00	35.00	90	
TOTAL										
000008156	EDWARDS, KELLY	EDWARDS, KELLY	04/03/18	5A646	Downtown On-Street Permit	9853029	35.00	35.00	90	
		EDWARDS, KELLY	04/02/20	5A646	Downtown On-Street Permit	9852265	35.00	35.00	90	
TOTAL										
000008243	ROLLO, MIKE	ROLLO, MIKE	04/03/18	5A646	Downtown On-Street Permit	9853039	35.00	35.00	90	
		ROLLO, MIKE	04/02/20	5A646	Downtown On-Street Permit	9852275	35.00	35.00	90	
		ROLLO, MIKE	04/01/20	5A646	Downtown On-Street Permit	9851146	35.00	35.00	90	
		ROLLO, MIKE	03/12/18	5A646	Downtown On-Street Permit	9850023	35.00	35.00	90	
		ROLLO, MIKE	03/11/18	5A646	Downtown On-Street Permit	9849152	35.00	35.00	90	
		ROLLO, MIKE	03/10/24	5A646	Downtown On-Street Permit	9848361	35.00	35.00	90	
		ROLLO, MIKE	03/09/22	5A646	Downtown On-Street Permit	9847793	35.00	35.00	90	
		ROLLO, MIKE	03/08/25	5A646	Downtown On-Street Permit	9846562	35.00	35.00	90	
TOTAL										
000008244	QUINN, BOB	QUINN, BOB	04/03/18	5A646	Downtown On-Street Permit	9853040	35.00	35.00	90	
		QUINN, BOB	04/02/20	5A646	Downtown On-Street Permit	9852276	35.00	35.00	90	
TOTAL										
000008246	PETRILLO, TOM	PETRILLO, TOM	04/03/18	5A646	Downtown On-Street Permit	9853041	35.00	35.00	90	
		PETRILLO, TOM	04/02/20	5A646	Downtown On-Street Permit	9852277	35.00	35.00	90	
		PETRILLO, TOM	04/01/20	5A646	Downtown On-Street Permit	9851149	35.00	35.00	90	
		PETRILLO, TOM	03/12/18	5A646	Downtown On-Street Permit	9850026	35.00	35.00	90	
		PETRILLO, TOM	03/11/18	5A646	Downtown On-Street Permit	9849155	35.00	35.00	90	
		PETRILLO, TOM	03/10/24	5A646	Downtown On-Street Permit	9848364	35.00	35.00	90	
		PETRILLO, TOM	03/09/22	5A646	Downtown On-Street Permit	9847796	35.00	35.00	90	
		PETRILLO, TOM	03/08/25	5A646	Downtown On-Street Permit	9846565	35.00	35.00	90	
TOTAL										
000008257	PUZHAKKAL, PRASOON	PUZHAKKAL, PRASOON	03/12/18	H2646	Permits/Millyard	9850031	35.00	35.00	90	

CITY OF MANCHESTER, NH
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BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008303	BENHARDT, TERRY	04/03/18	52646	Permits/Hartnett	9853052	45.00	45.00	90	
							TOTAL	45.00	45.00	90	
000008304			LANGTON, DEBBIE	04/02/20	52646	Permits/Hartnett	9852289	45.00	45.00	90	
LANGTON, DEBBIE			LANGTON, DEBBIE	04/01/20	52646	Permits/Hartnett	9851461	45.00	45.00	90	
LANGTON, DEBBIE			LANGTON, DEBBIE	03/12/18	52646	Permits/Hartnett	9850041	45.00	45.00	90	
LANGTON, DEBBIE			LANGTON, DEBBIE	03/11/18	52646	Permits/Hartnett	9842170	45.00	45.00	90	
LANGTON, DEBBIE			LANGTON, DEBBIE	03/10/24	52646	Permits/Hartnett	9846383	45.00	45.00	90	
LANGTON, DEBBIE			LANGTON, DEBBIE	03/09/22	52646	Permits/Hartnett	9847417	45.00	45.00	90	
							TOTAL	270.00	270.00	90	
000008321			COLON, INES	04/02/20	52646	Permits/Hartnett	9852293	45.00	45.00	90	
COLON, INES			COLON, INES	04/03/18	5A646	Downtown On-Street Permit	9853058	45.00	45.00	90	
							TOTAL	35.00	35.00	90	
000008329			MALIHOT, CHRISTINE	04/03/18	5A646	Downtown On-Street Permit	9853058	35.00	35.00	90	
MALIHOT, CHRISTINE			MALIHOT, CHRISTINE	04/04/12	52216	NSF Charge - Traffic	9853495	30.00	30.00	90	Traffic Admin & Management
TAYLOR, CHRISTINE			TAYLOR, CHRISTINE	04/03/18	5A646	Downtown On-Street Permit	9853060	35.00	35.00	90	
TAYLOR, CHRISTINE			TAYLOR, CHRISTINE	04/02/20	5A646	Downtown On-Street Permit	9852298	35.00	35.00	90	
							TOTAL	100.00	100.00	90	
000008335			TAYLOR, CHRISTINE	04/03/18	5A646	Downtown On-Street Permit	9853063	35.00	35.00	90	
TAYLOR, CHRISTINE			TAYLOR, CHRISTINE	04/02/20	5A646	Downtown On-Street Permit	9852301	35.00	35.00	90	
TAYLOR, CHRISTINE			TAYLOR, CHRISTINE	04/01/20	5A646	Downtown On-Street Permit	9851473	35.00	35.00	90	
							TOTAL	105.00	105.00	90	
000008339			SWEENEY, BILLIE JO	04/03/18	5A646	Downtown On-Street Permit	9853063	35.00	35.00	90	
SWEENEY, BILLIE JO			SWEENEY, BILLIE JO	04/02/20	5A646	Downtown On-Street Permit	9852301	35.00	35.00	90	
SWEENEY, BILLIE JO			SWEENEY, BILLIE JO	04/01/20	5A646	Downtown On-Street Permit	9851473	35.00	35.00	90	
							TOTAL	175.00	175.00	90	
000008344			WEEKS-DORJI, PAMELA	04/02/20	5A646	Downtown On-Street Permit	9852303	35.00	35.00	90	
WEEKS-DORJI, PAMELA			WEEKS-DORJI, PAMELA	04/01/20	5A646	Downtown On-Street Permit	9851477	35.00	35.00	90	
WEEKS-DORJI, PAMELA			WEEKS-DORJI, PAMELA	03/12/18	5A646	Downtown On-Street Permit	9850057	35.00	35.00	90	
WEEKS-DORJI, PAMELA			WEEKS-DORJI, PAMELA	03/11/18	5A646	Downtown On-Street Permit	9849187	35.00	35.00	90	
WEEKS-DORJI, PAMELA			WEEKS-DORJI, PAMELA	03/10/24	5A646	Downtown On-Street Permit	9844400	35.00	35.00	90	
							TOTAL	175.00	175.00	90	
000008354			AUBIN, KARA	04/02/20	5A646	Downtown On-Street Permit	9852305	35.00	35.00	90	
AUBIN, KARA			AUBIN, KARA	04/01/20	5A646	Downtown On-Street Permit	9851479	35.00	35.00	90	
AUBIN, KARA			AUBIN, KARA	03/12/18	5A646	Downtown On-Street Permit	9850059	35.00	35.00	90	
AUBIN, KARA			AUBIN, KARA	03/11/18	5A646	Downtown On-Street Permit	9849190	35.00	35.00	90	

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CITY OF MANCHESTER, NH
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BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	COMMENT
CODE									CONTROL CODE	
52	0101	000008354 AUBIN, KARA	03/10/24	5A646	Downtown On-Street Permit	9818403	35.00	35.00	90	
					TOTAL		175.00	175.00		
	000008379 NAUM, CYNTHIA		04/02/20	H2646	Permits/Millyard	9852307	35.00	35.00	90	
					TOTAL		35.00	35.00		
	000008382 GAMACHE, CAROL		04/02/20	I2646	Permits/Fleet	9852309	65.00	65.00	90	
	GAMACHE, CAROL		04/01/21	I2646	Permits/Fleet	9851553	5.00	5.00	90	
	GAMACHE, CAROL		04/01/20	I2646	Permits/Fleet	9851483	60.00	60.00	90	
	GAMACHE, CAROL		03/12/18	I2646	Permits/Fleet	9850064	60.00	60.00	90	
	GAMACHE, CAROL		03/11/18	I2646	Permits/Fleet	9859195	60.00	60.00	90	
	GAMACHE, CAROL		03/10/24	I2646	Permits/Fleet	9848408	60.00	60.00	90	
					TOTAL		310.00	310.00		
	000008402 STASHIEWSKI, VALERIE		04/03/18	5A646	Downtown On-Street Permit	9853072	35.00	35.00	90	
	STASHIEWSKI, VALERIE		04/02/20	5A646	Downtown On-Street Permit	9852313	35.00	35.00	90	
					TOTAL		70.00	70.00		
	000008403 CATE, TEISHA		04/03/18	5A646	Downtown On-Street Permit	9853073	35.00	35.00	90	
	CATE, TEISHA		04/02/20	5A646	Downtown On-Street Permit	9852314	35.00	35.00	90	
					TOTAL		70.00	70.00		
	000008405 RIVERA, JENNETT		04/03/18	H2646	Permits/Millyard	9853075	35.00	35.00	90	
					TOTAL		35.00	35.00		
	000008415 ELEARNINGTOYS.COM		04/03/18	H2646	Permits/Millyard	9853081	70.00	70.00	90	
	ELEARNINGTOYS.COM		04/02/20	H2646	Permits/Millyard	9852322	70.00	70.00	90	
					TOTAL		140.00	140.00		
	000008420 CORREIA, LEANNE		04/03/18	H2646	Permits/Millyard	9853082	35.00	35.00	90	
					TOTAL		35.00	35.00		
	000008424 TARZAMIE, LYNN		04/03/18	D2646	Permits/Bedford	9853084	40.00	40.00	90	
					TOTAL		40.00	40.00		
	000008430 HOWARD CONSULTING		04/03/18	52646	Permits/Hartnett	9853085	135.00	135.00	90	
					TOTAL		135.00	135.00		

CITY OF MANCHESTER, NH
OPEN INVOICES REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008439 KELLEY, VICTORIA	04/03/18	5A646	Downtown On-Street Permit	9853087	35.00	35.00	90	Traffic-Admin & Management
		KELLEY, VICTORIA	04/02/26	52216	NSP Charge - Traffic	9853087	70.00	35.00	90	
					TOTAL		105.00	70.00		
000008441 OKEEFFE, JEANNE		OKEEFFE, JEANNE	04/03/18	H2646	Permits/Millaryard	9853089	35.00	35.00	90	
			04/02/20	H2646	Permits/Millaryard	9852329	35.00	35.00	90	
					TOTAL		70.00	70.00		
000008489 SCHIPPLAIT, KRISTI		SCHIPPLAIT, KRISTI	03/12/08	5C682	Materials - Signals	9849459	330.00	330.00	90	
			03/12/08	52921	Repair Traffic Signals	9849459	163.32	163.32	90	Traffic - Signs
					TOTAL		493.32	493.32		
000008491 VAUGHAN, SHARON		VAUGHAN, SHARON	03/12/08	5C682	Materials - Signals	9849451	444.00	136.00	90	
					TOTAL		444.00	136.00		
000008493 DUNNA, STEPHEN		DUNNA, STEPHEN	03/12/08	5D682	Materials - Meters	9849458	337.20	337.20	90	
					TOTAL		337.20	337.20		
000008505 BURNS, LEEANN		BURNS, LEEANN	04/03/18	5A646	Downtown On-Street Permit	9853102	35.00	35.00	90	
			04/02/20	5A646	Downtown On-Street Permit	9852343	35.00	35.00	90	
			04/01/20	5A646	Downtown On-Street Permit	9851520	35.00	35.00	90	
					TOTAL		105.00	105.00		
000008555 ROJAS, ALEXIS		ROJAS, ALEXIS	04/01/09	5C682	Materials - Signals	9851006	1,249.25	1,249.25	90	
					TOTAL		1,249.25	1,249.25		
000008556 BOSSE, JOSHUA		BOSSE, JOSHUA	04/01/22	5A921	Repair Labor - Signs	9851608	147.48	147.48	90	
			04/01/22	5B682	Materials - Signs	9851608	9.82	9.82	90	
					TOTAL		157.30	157.30		
000008563 BELANGER, MATTHEW		BELANGER, MATTHEW	04/03/18	5A646	Downtown On-Street Permit	9853120	35.00	35.00	90	
			04/02/20	5A646	Downtown On-Street Permit	9852361	35.00	35.00	90	
			04/01/20	5A646	Downtown On-Street Permit	9851540	35.00	35.00	90	
					TOTAL		105.00	105.00		
000008564 BILL, JAIME		BILL, JAIME	04/03/18	5A646	Downtown On-Street Permit	9853121	35.00	35.00	90	
			04/02/20	5A646	Downtown On-Street Permit	9852362	35.00	35.00	90	

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BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	CONTROL CODE	COMMENT
65	0101	000007212	GRANITE STATE OPERA	02/03/12	65130	OT Salary Reimbursement	9838942	57.49	57.49	90		
			GRANITE STATE OPERA	02/03/12	65230	Picnic Reimbursement	9830942	14.04	14.04	90		
							TOTAL	255.00	255.00			
							CUSTOMER TYPE					
							TOTAL	60,254.13	330.01			
							FUND	221,165.35	118,277.88			
41	0205	000003056	NH DIV OF PUBLIC HEALTH SVCS	04/01/31	41996	JAN04 NHILPHP	9851891	3,631.14	.02	90		SALARIES & EXPENSES
							TOTAL	3,631.14	.02			
				02/11/15	41039	Health Care Grant	9838243	15,000.00	.94	90		Health - Other Fed Grants
							TOTAL	15,000.00	.94			
				02/10/01	41113	Tobacco Prevention	9838766	4,393.59	4,393.59	90		October 02
							TOTAL	4,393.59	4,393.59			
							CUSTOMER TYPE					
							TOTAL	23,024.73	4,394.55			
				02/10/04	65461	Donations - Other	9837278	780.00	780.00	90		Parks/Rec/Cem-Othr Fed Gr
							TOTAL	780.00	780.00			
							CUSTOMER TYPE					
							TOTAL	780.00	780.00			
							FUND					
							TOTAL	23,804.73	5,174.55			
11	0301	000007571	SMG / VERIZON WIRELESS ARENA	03/12/29	10968	AggregationEnergyMeasures	9850248	85,000.00	85,000.00	90		Variable Speed Drive
							TOTAL	85,000.00	85,000.00			
							FUND					
							TOTAL	85,000.00	85,000.00			
27	0801	000005684	CASEYS SEPTIC SERVICE	01/05/14	27137	SEPTAGE PERMITS	9822519	20.00	20.00	90		Trucks #12 & #13

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
27	0801	000005684 CASEY'S SEPTIC SERVICE	01/04/10 27137	EPD	Sepage	9822332	19.13	19.13	90	Late Fee
		CASEY'S SEPTIC SERVICE	01/03/11 27137	EPD	Sepage	9821534	19.33	19.33	90	Late Charge
		CASEY'S SEPTIC SERVICE	01/02/28 27137	EPD	Sepage	9820870	18.94	18.94	90	Late Fee
		CASEY'S SEPTIC SERVICE	01/01/31 27137	EPD	Sepage	9820291	18.76	18.76	90	Late Fee
		CASEY'S SEPTIC SERVICE	00/12/31 27137	EPD	Sepage	9819653	18.57	18.57	90	Late Fee
		CASEY'S SEPTIC SERVICE	00/11/30 27137	EPD	Sepage	9818483	18.39	18.39	90	Late Fee
		CASEY'S SEPTIC SERVICE	00/10/31 27137	EPD	Sepage	9818016	18.20	18.20	90	Late Charge
		CASEY'S SEPTIC SERVICE	00/09/30 27137	EPD	Sepage	9817441	18.02	18.02	90	Late Charges
		CASEY'S SEPTIC SERVICE	00/08/31 27137	EPD	Sepage	9816754	10.52	10.52	90	Late Charge
		CASEY'S SEPTIC SERVICE	00/08/31 27137	EPD	Sepage	9816754	740.29	740.29	90	Truck #12; TIX 2079-2085
		CASEY'S SEPTIC SERVICE	00/07/31 27137	EPD	Sepage	9816172	1,052.02	937.29	90	Truck #: 12 Various
						TOTAL	1,972.17	1,857.44		
						CUSTOMER TYPE				
						TOTAL	1,972.17	1,857.44		
						FUND				
						TOTAL	1,972.17	1,857.44		
25	0805	000003476 ALLEGHENY AIRLINES INC	03/11/10 25156		Landing Fees	02504125	12,289.43	12,289.43	90	
		ALLEGHENY AIRLINES INC	02/08/11 25156		Landing Fees	02500833	8,521.44	2,840.48	90	
		ALLEGHENY AIRLINES INC	02/08/23 25841		Apron Rents	02500598	25.00	25.00	90	
		ALLEGHENY AIRLINES INC	02/07/31 25156		Landing Fees	02500232	8,521.44	6,817.15	90	
						TOTAL	29,357.31	21,972.06		
						FUND				
						TOTAL	29,357.31	21,972.06		
		000003731 HANGAR 5 INC	04/04/01 25840		Airpark Land Rents	02504833	657.99	249.25	90	
						TOTAL	657.99	249.25		
						FUND				
						TOTAL	657.99	249.25		
		000003797 L & M VENDING & AMUSEMENT CO	04/03/31 25154		Vending Machines	02505074	226.30	226.30	90	
		L & M VENDING & AMUSEMENT CO	04/03/31 25154		Vending Machines	02505074	3,039.18	1,372.51	90	
		L & M VENDING & AMUSEMENT CO	04/02/27 25154		Vending Machines	02504755	3,016.10	1,349.43	90	
		L & M VENDING & AMUSEMENT CO	04/01/31 25154		Vending Machines	02504572	2,040.22	373.55	90	
		L & M VENDING & AMUSEMENT CO	03/12/31 25154		Vending Machines	02504398	178.20	104.73	90	
		L & M VENDING & AMUSEMENT CO	03/12/31 25154		Vending Machines	02504398	2,497.38	830.71	90	
		L & M VENDING & AMUSEMENT CO	03/11/30 25154		Vending Machines	02504279	2,438.06	771.39	90	
						TOTAL	13,435.44	5,028.62		
						FUND				
		000003814 BAE SYSTEMS	04/04/01 25165		Fingerprinting Fees	02504887	20.00	20.00	90	
						TOTAL	20.00	20.00		
						FUND				
		000003885 NORTHEAST RAMP HANGER LLC	04/01/21 25163		Badge Fees	02504343	10.00	10.00	90	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000004031	THRIFTY CAR RENTAL	04/04/02	25163	Badge Fees	02504896	10.00	10.00	90	
			THRIFTY CAR RENTAL	02/12/31	25153	Rental Cars	02501660	9,708.30	2,578.39	90	
			THRIFTY CAR RENTAL	02/12/31	25161	Customer Facility Charge	02501660	7,987.50	7,987.50	90	
							TOTAL	10.00	10.00		
000004053	UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	817.65	817.65	90			
UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	7,335.03	7,335.03	90				
UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	11,845.58	11,845.58	90				
UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	18,355.73	18,355.73	90				
							TOTAL	17,705.80	10,575.89		
000004054	UNITED PARCEL SERVICE	04/04/02	25163	Badge Fees	02504926	20.00	20.00	90			
UNITED PARCEL SERVICE	04/04/02	25646	Parking Permits	02504926	50.00	50.00	90				
UNITED PARCEL SERVICE	04/04/01	25840	Airpark Land Rents	02504884	8,388.69	8,388.69	90				
							TOTAL	8,353.99	23,389.56		
000004059	USAIRWAYS EXPRESS	03/03/31	25152	Terminal Rent/Display	02502317	1,467.29	1,354.42	90			
USAIRWAYS EXPRESS	02/08/31	25847	Aviation - Reimbursements	02500872	499.08	143.00	90				
USAIRWAYS EXPRESS	02/07/31	25847	Aviation - Reimbursements	02500533	670.33	670.33	90				
USAIRWAYS EXPRESS	02/06/30	25847	Aviation - Reimbursements	0250286	520.00	38.98	90				
USAIRWAYS EXPRESS	02/06/30	25847	Aviation - Reimbursements	025035286	571.70	571.70	90				
							TOTAL	8,458.69	1,452.11		
000004077	WIGGINS AIRWAYS	04/04/02	25163	Badge Fees	02504929	10.00	10.00	90			
WIGGINS AIRWAYS	04/04/02	25165	Fingerprinting Fees	02504929	58.00	58.00	90				
WIGGINS AIRWAYS	04/04/02	25646	Parking Permits	02504929	30.00	30.00	90				
							TOTAL	3,728.81	2,818.43		
000004474	AVEX FLIGHT SUPPORT INC	04/04/09	25200	Security Deposits	02504934	20.00	20.00	90			
AVEX FLIGHT SUPPORT INC	04/04/09	25646	Parking Permits	02504934	5.00	5.00	90				
AVEX FLIGHT SUPPORT INC	04/04/02	25163	Badge Fees	02504908	30.00	30.00	90				
AVEX FLIGHT SUPPORT INC	04/04/01	25163	Badge Fees	02504881	20.00	20.00	90				
AVEX FLIGHT SUPPORT INC	04/04/01	25165	Fingerprinting Fees	02504881	145.00	145.00	90				
AVEX FLIGHT SUPPORT INC	04/04/01	25646	Parking Permits	02504881	75.00	75.00	90				
AVEX FLIGHT SUPPORT INC	04/03/31	25200	Security Deposits	02504799	20.00	20.00	90				
AVEX FLIGHT SUPPORT INC	04/03/31	25646	Parking Permits	02504799	5.00	5.00	90				
AVEX FLIGHT SUPPORT INC	04/03/26	25200	Security Deposits	02504737	20.00	20.00	90				
AVEX FLIGHT SUPPORT INC	04/03/26	25646	Parking Permits	02504737	5.00	5.00	90				
AVEX FLIGHT SUPPORT INC	04/03/10	25200	Security Deposits	02504664	40.00	40.00	90				
AVEX FLIGHT SUPPORT INC	04/03/10	25646	Parking Permits	02504664	10.00	10.00	90				

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	CUSTOMER CODE	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT CODE
25	0805	000004474 AVEX FLIGHT SUPPORT INC		04/02/27	25159	Percentage of Gross	02504741	1,519.18	1,519.18	90	
		AVEX FLIGHT SUPPORT INC		03/12/31	25159	Percentage of Gross	02504384	1,761.85	1,761.85	90	
		AVEX FLIGHT SUPPORT INC		03/11/30	25159	Percentage of Gross	02504465	1,606.20	1,606.20	90	
		AVEX FLIGHT SUPPORT INC		03/01/31	25159	Percentage of Gross	02501781	6,055.38	262.55	90	
						TOTAL		11,337.61	5,544.78		
		000004725 NORTHWEST AIRLINES		04/03/31	25847	Aviation - Reimbursements 02505018		1,618.56	1,618.56	90	
						TOTAL		1,618.56	1,618.56		
		000004807 DAVIDSON, WILLIAM P		04/04/01	25142	Aircraft Parking	02504776	145.00	135.00	90	
		DAVIDSON, WILLIAM P		03/10/01	25142	Aircraft Parking	02503224	135.00	135.00	90	
						TOTAL		270.00	270.00		
		000005143 FEDERAL GRANTS 1999		04/03/31	25030	FAA Reimbursements - Fed	02504802	381,034.00	381,034.00	90	
		FEDERAL GRANTS 1999		04/03/31	25117	FAA Reimbursements - State	02504802	21,169.00	21,169.00	90	
		FEDERAL GRANTS 1999		04/03/10	25030	FAA Reimbursements - Fed	02504461	246,002.00	246,002.00	90	
		FEDERAL GRANTS 1999		04/03/10	25117	FAA Reimbursements - State	02504461	13,666.85	13,666.85	90	
		FEDERAL GRANTS 1999		03/12/30	25030	FAA Reimbursements - Fed	02504179	154,936.00	46,163.00	90	
		FEDERAL GRANTS 1999		03/12/30	25117	FAA Reimbursements - State	02504179	8,533.22	2,575.72	90	
		FEDERAL GRANTS 1999		03/07/25	25030	FAA Reimbursements - Fed	02503190	51,713.00	51,713.00	90	
		FEDERAL GRANTS 1999		03/07/25	25030	FAA Reimbursements - Fed	02503190	257,255.00	111,844.06	90	
		FEDERAL GRANTS 1999		03/07/25	25117	FAA Reimbursements - State	02503190	2,872.95	2,872.95	90	
		FEDERAL GRANTS 1999		03/07/25	25117	FAA Reimbursements - State	02503190	14,402.24	14,402.24	90	
		FEDERAL GRANTS 1999		03/06/16	25030	FAA Reimbursements - Fed	02502336	351,724.00	1,952.22	90	
		FEDERAL GRANTS 1999		03/06/16	25117	FAA Reimbursements - State	02502336	19,511.85	19,511.85	90	
		FEDERAL GRANTS 1999		03/04/22	25030	FAA Reimbursements - Fed	02502336	269,660.00	269,660.00	90	
		FEDERAL GRANTS 1999		03/04/22	25117	FAA Reimbursements - State	02502363	14,981.08	14,981.08	90	
		FEDERAL GRANTS 1999		03/02/28	25030	FAA Reimbursements - Fed	02501822	59,333.00	520.40	90	
		FEDERAL GRANTS 1999		02/10/31	25030	FAA Reimbursements - Fed	02501224	984,541.00	15,262.51	90	
		FEDERAL GRANTS 1999		02/10/31	25117	FAA Reimbursements - State	02501225	54,697.15	54,697.15	90	
		FEDERAL GRANTS 1999		02/08/28	25030	FAA Reimbursements - Fed	02500675	126,967.00	126,967.00	90	
		FEDERAL GRANTS 1999		02/08/28	25117	FAA Reimbursements - State	02500675	7,053.73	7,053.73	90	
		FEDERAL GRANTS 1999		02/04/05	25030	FAA Reimbursements - Fed	9332490	347,920.00	123,033.00	90	
		FEDERAL GRANTS 1999		02/04/05	25117	FAA Reimbursements - State	9332490	19,338.89	6,335.17	90	
						TOTAL		3,409,013.96	1,532,146.92		
		000005298 DOLLAR RENT A CAR		04/04/01	25143	Rental Car Parking	02504828	254.16	254.16	90	
		DOLLAR RENT A CAR		04/04/01	25143	Rental Car Parking	02504828	409.63	409.63	90	
		DOLLAR RENT A CAR		04/04/01	25844	Cleaning Surchage	02504828	183.89	183.89	90	
						TOTAL		847.68	847.68		
		000005348 ARAMARK SERVICEMASTER		04/03/31	25159	Percentage of Gross	02505083	1,677.13	1,677.13	90	

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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000005352 LARO SERVICE SYSTEMS INC	04/04/09	25200	Security Deposits	02504933	20.00	20.00	90	
		LARO SERVICE SYSTEMS INC	04/04/09	255646	Parking Permits	02504933	5.00	5.00	90	
						TOTAL	25.00	25.00		
0000005991	VERIZON	04/03/31 25151 Telephone	02505086	323.11						
VERIZON		04/02/27 25151 Telephone	02504767	236.98						
VERIZON		04/01/31 25151 Telephone	0250584	342.50						
VERIZON		04/01/31 25151 Telephone	0250584	362.77						
VERIZON		03/12/31 25151 Telephone	02504410	415.00						
VERIZON		03/11/30 25151 Telephone	02504289	389.34						
VERIZON		03/11/30 25151 Telephone	02504289	567.50						
VERIZON		03/10/31 25151 Telephone	02504032	455.00						
						TOTAL	3,092.80	1,781.13		
000006006	AIR CANADA REGIONAL INC	04/04/01 25152 Terminal Rent/Display	02504804	321.16						
AIR CANADA REGIONAL INC		04/04/01 25152 Terminal Rent/Display	02504804	1,217.38						
AIR CANADA REGIONAL INC		04/04/01 25152 Apron Rents	02504804	1,217.82						
AIR CANADA REGIONAL INC		04/03/01 25152 Terminal Rent/Display	02504590	326.81						
AIR CANADA REGIONAL INC		04/03/01 25152 Terminal Rent/Display	02504590	1,017.38						
AIR CANADA REGIONAL INC		04/03/01 25152 Apron Rents	02504590	1,217.82						
AIR CANADA REGIONAL INC		04/03/01 25156 Landing Fees	02504680	2,100.56						
AIR CANADA REGIONAL INC		04/02/27 25156 Aviation - Reimbursements	02504703	104.69						
AIR CANADA REGIONAL INC		04/02/01 25152 Terminal Rent/Display	02504413	333.42						
AIR CANADA REGIONAL INC		04/02/01 25152 Apron Rents	02504413	1,017.38						
AIR CANADA REGIONAL INC		04/02/01 25152 Terminal Rent/Display	02504413	1,217.82						
AIR CANADA REGIONAL INC		03/03/31 25152 Terminal Rent/Display	02502295	1,467.29						
AIR CANADA REGIONAL INC		03/03/31 25156 Landing Fees	02502339	2,639.90						
AIR CANADA REGIONAL INC		03/03/31 25156 Aviation - Reimbursements	02502400	122.61						
AIR CANADA REGIONAL INC		03/03/12 25151 Apron Rents	02501973	1,305.85						
AIR CANADA REGIONAL INC		03/03/12 25151 Apron Rents	02501973	1,305.85						
AIR CANADA REGIONAL INC		03/02/28 25156 Landing Fees	02502093	2,441.20						
AIR CANADA REGIONAL INC		03/02/28 25156 Aviation - Reimbursements	02502061	122.58						
						TOTAL	19,297.52	17,376.52		
000007154	PIEMONTE AIRLINES	02/08/31 25156 Landing Fees	02500842	5,116.32						
PIEMONTE AIRLINES		02/08/01 25152 Terminal Rent/Display	02500187	1,354.42						
PIEMONTE AIRLINES		02/07/31 25156 Landing Fees	02500261	4,823.06						
PIEMONTE AIRLINES		02/07/01 25152 Terminal Rent/Display	02071195	1,055.18						
PIEMONTE AIRLINES		02/07/01 25152 Terminal Rent/Display	02071195	1,354.42						
PIEMONTE AIRLINES		02/06/30 25156 Landing Fees	02071225	4,654.62						
PIEMONTE AIRLINES		02/05/01 25152 Terminal Rent/Display	02040103	1,200.87						
PIEMONTE AIRLINES		02/04/01 25152 Terminal Rent/Display	02032132	1,200.87						

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CITY OF MANCHESTER, NH
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CUSTOMER TYPE CODE	FUND CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000007154 PIEDMONT AIRLINES	02/03/01	25152	Terminal Rent/Display	02031870	1,200.87	477.41	90	
						TOTAL	21,960.63	17,078.52		
000007343 RELIABLE SECURITY			04/04/02	25163	Badge Fees	02504893	50.00	50.00	90	
RELIABLE SECURITY			04/04/02	25163	Badge Fees	03504823	60.00	60.00	90	
RELIABLE SECURITY			04/04/02	25165	Fingerprinting Fees	02504893	377.00	377.00	90	
RELIABLE SECURITY			04/04/02	25165	Fingerprinting Fees	03504923	232.00	232.00	90	
RELIABLE SECURITY			04/04/02	25646	Parking Permits	02504893	185.00	185.00	90	
RELIABLE SECURITY			04/04/02	25646	Parking Permits	03504823	110.00	110.00	90	
						TOTAL	1,014.00	1,014.00		
000007594 MISCELLANEOUS CUSTOMER			04/04/02	25165	Fingerprinting Fees	02504922	29.00	29.00	90	
MISCELLANEOUS CUSTOMER			04/04/02	25646	Parking Permits	03504822	15.00	15.00	90	
MISCELLANEOUS CUSTOMER			04/04/01	25165	Fingerprinting Fees	02504885	29.00	29.00	90	
MISCELLANEOUS CUSTOMER			04/04/01	25646	Parking Permits	03504885	15.00	15.00	90	
MISCELLANEOUS CUSTOMER			04/01/21	25163	Badge Fees	02504321	20.00	20.00	90	
MISCELLANEOUS CUSTOMER			04/01/21	25165	Fingerprinting Fees	02504321	29.00	29.00	90	
MISCELLANEOUS CUSTOMER			04/01/21	25165	Fingerprinting Fees	03504328	58.00	58.00	90	
MISCELLANEOUS CUSTOMER			04/01/21	25646	Parking Permits	02504321	5.00	5.00	90	
MISCELLANEOUS CUSTOMER			04/01/21	25646	Parking Permits	03504321	10.00	10.00	90	
MISCELLANEOUS CUSTOMER			03/12/10	25163	Badge Fees	02504067	10.00	10.00	90	
MISCELLANEOUS CUSTOMER			03/10/22	25163	Badge Fees	02503720	20.00	20.00	90	
MISCELLANEOUS CUSTOMER			03/10/22	25165	Fingerprinting Fees	02503755	29.00	29.00	90	
MISCELLANEOUS CUSTOMER			03/10/22	25646	Parking Permits	02503755	15.00	15.00	90	
MISCELLANEOUS CUSTOMER			03/10/21	25163	Badge Fees	02503681	10.00	10.00	90	
MISCELLANEOUS CUSTOMER			03/07/09	25165	Fingerprinting Fees	02503695	20.00	20.00	90	
MISCELLANEOUS CUSTOMER			03/07/09	25646	Parking Permits	02503111	29.00	29.00	90	
MISCELLANEOUS CUSTOMER			03/04/30	25163	Badge Fees	02502505	5.00	5.00	90	
MISCELLANEOUS CUSTOMER			03/04/30	25165	Fingerprinting Fees	02502516	10.00	10.00	90	
MISCELLANEOUS CUSTOMER			03/04/30	25646	Parking Permits	02502516	15.00	15.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25163	Badge Fees	02502144	80.00	80.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25163	Badge Fees	02502174	30.00	30.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25163	Badge Fees	02502181	375.00	375.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25163	Badge Fees	02502413	40.00	40.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25165	Fingerprinting Fees	02502444	290.00	290.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25165	Fingerprinting Fees	02502447	29.00	29.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25165	Fingerprinting Fees	02502162	29.00	29.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25165	Fingerprinting Fees	02502174	58.00	58.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25165	Fingerprinting Fees	02502190	29.00	29.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25165	Fingerprinting Fees	02502219	58.00	58.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25646	Parking Permits	02502444	50.00	50.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25646	Parking Permits	02502147	5.00	5.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25646	Parking Permits	02502162	15.00	15.00	90	
MISCELLANEOUS CUSTOMER			03/04/04	25646	Parking Permits	02502174	30.00	30.00	90	

CITY OF MANCHESTER, NH
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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AGING COMMENT		
									UNPAID	AMOUNT CONTROL CODE	AGING CONTROL CODE
25	0805	000007594	MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502190	.15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502219	.20.00	20.00	90	
		03/03/31	25163			Badge Fees	02502249	.10.00	10.00	90	
		03/03/31	25163			Badge Fees	02502253	.10.00	10.00	90	
		03/03/31	25163			Badge Fees	02502261	.10.00	10.00	90	
		03/03/31	25165			Fingerprinting Fees	02502261	.145.00	145.00	90	
		03/03/31	25646			Parking Permits	02502249	.70.00	24.00	90	
		03/03/31	25646			Parking Permits	02502261	.75.00	75.00	90	
		03/03/14	25165			Fingerprinting Fees	02502801	.58.00	58.00	90	
		03/03/14	25645			Parking Permits	02502801	.10.00	10.00	90	
		03/03/10	25163			Badge Fees	02501967	.80.00	80.00	90	
		03/03/10	25165			Fingerprinting Fees	02501964	.58.00	58.00	90	
		03/03/10	25646			Parking Permits	02501964	.20.00	30.00	90	
		03/03/07	25165			Fingerprinting Fees	02501931	.87.00	87.00	90	
		03/03/07	25165			Fingerprinting Fees	02501939	.116.00	48.00	90	
		03/03/07	25165			Fingerprinting Fees	02501954	.58.00	58.00	90	
		03/03/07	25646			Parking Permits	02501931	.35.00	35.00	90	
		03/03/07	25646			Parking Permits	02501933	.440.00	440.00	90	
		03/03/07	25646			Parking Permits	02501939	.30.00	30.00	90	
		03/03/07	25646			Parking Permits	02501954	.20.00	20.00	90	
		02/10/31	25165			Fingerprinting Fees	02501949	.232.00	232.00	90	
		02/10/31	25646			Parking Permits	025019123	.30.00	15.00	90	
		02/10/31	25646			Parking Permits	02501949	.120.00	120.00	90	
		02/08/31	25163			Badge Fees	02500911	.20.00	20.00	90	
		02/08/31	25165			Fingerprinting Fees	02500911	.319.00	319.00	90	
		02/08/31	25646			Parking Permits	02500911	.75.00	75.00	90	
						TOTAL		3,693.00	3,564.00		
		000008551	AIR CANADA JAZZ	04/03/01	25152	Terminal Rent/Display	02504589	.15.67	15.67	90	
						TOTAL		15.67	15.67		
						CUSTOMER TYPE					
						TOTAL		3,585,689.59	1,648,573.83		
						FUND					
						TOTAL		3,585,689.59	1,648,573.83		
						TOTAL		140,953.42	63,000.00	90	April - June 2002
65	0807	000000064	SCHOOL ADMINISTRATIVE UNIT #37	02/06/30	65462	School Athletics - Q4FY02 9834779					
		000003004	SOUTHERN NH SKATING	04/04/13	6A463	wsa 3/11-3/27/04	983523	355.00	365.00	90	
		04/04/13	65463	Mar 11 - March 27			983523	5,935.00	235.00	90	
						TOTAL		6,300.00	600.00		

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65 0807 000004783 JIJTHAS POST
 CUSTOMER FUND CUSTOMER CUSTOMER
 TYPE ID NAME NAME
 CODE

TRANS DATE CHARGE TRANSACTION CODE DESCRIPTION INVOICE NUMBER

CUSTOMER TYPE	FUND CODE	CUSTOMER ID	CUSTOMER NAME	TRANS CODE	CHARGE TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	COMMENT
CODE									CONTROL CODE	
65	0807	000004783	JUTRAS POST	03/06/30	65457	Baseball	9844912	450.00	30.00	90
						TOTAL	450.00	450.00	30.00	90
000008596	COVEY, MATTHEW C	04/01/30	6A216	NSF Charge - Admin-Enterp	9851672		30.00	30.00	30.00	90
	COVEY, MATTHEW C	04/01/30	6A216	NSF Charge - Admin-Enterp	9851673		30.00	30.00	30.00	90
	COVEY, MATTHEW C	04/01/30	65409	Ski - Chair Lift Weekday	9851672		15.00	15.00	15.00	90
	COVEY, MATTHEW C	04/01/30	65409	Ski - Chair Lift Weekday	9851673		20.00	20.00	20.00	90
						TOTAL	95.00	95.00	95.00	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CODE
									AMOUNT PAID	AGING CODE
10 0101 0000002561	MANCHESTER AIRPORT	04/06/30 10929	Overshead - Risk Benefits - Risk	4th Qtr FY04	4th Qtr FY04		9856809	99.00	99.00	C
0101 0101	MANCHESTER AIRPORT	04/06/30 10929	Labor - Risk	4th Qtr FY04	4th Qtr FY04		9856809	285.44	285.44	
0101 0101	MANCHESTER AIRPORT	04/06/30 10929	Overshead - Solicitor	4th Qtr FY04	4th Qtr FY04		9856809	990.00	990.00	
0101 0101	MANCHESTER AIRPORT	04/06/30 10929	Benefits - Solicitor	4th Qtr FY04	4th Qtr FY04		9856809	11.64	11.64	
0101 0101	MANCHESTER AIRPORT	04/06/30 10929	Labor - Solicitor	4th Qtr FY04	4th Qtr FY04		9856809	33.55	33.55	
0101 0101	MANCHESTER AIRPORT	04/06/30 10929	Overshead - Finance	4th Qtr FY04	4th Qtr FY04		9856809	116.37	116.37	
0101 0101	MANCHESTER AIRPORT	04/06/30 10929	Prinige Benefits - Finance	4th Quarter FY04	4th Quarter FY04		9856809	108.15	108.15	
0101 0101	MANCHESTER AIRPORT	04/06/30 10929	labor - Finance	4th Quarter FY04	4th Quarter FY04		9856809	185.91	185.91	
0101 0101	MANCHESTER AIRPORT	04/06/30 10929					9856809	1,107.76	1,107.76	
							TOTAL	2,937.82	2,937.82	
							TOTAL	2,937.82	2,937.82	
13 0101 000000022	MANCHESTER ASSESSORS DEPT	04/06/18 13740	HP550n OPTIPLEX GX 270		ASSESSOR PO#:	426954	9855812	3,278.00	3,278.00	
0101	MANCHESTER ASSESSORS DEPT	04/06/18 13740			ASSESSOR PO#:	426954	9855812	1,213.20	1,213.20	
					TOTAL					
					TOTAL					
0101 000000034	MANCHESTER FIRE DEPARTMENT	04/06/18 13740	ADD'L NEED FOR CONVRTRS		FIRE PO#:	427212 & 3222357	9855522	5,089.77	5,089.77	
0101	MANCHESTER FIRE DEPARTMENT	04/06/18 13740	OPTIPLEX GX 270		FIRE PO#:	426200	9855813	1,311.16	1,311.16	
					TOTAL					
					TOTAL					
0101 000000035	MANCHESTER HEALTH DEPT	04/06/30 13740	TOSHIBA PORTEGE M200		HEALTH PO#:	428865	9856068	2,360.00	2,360.00	
0101	MANCHESTER HEALTH DEPT	04/06/30 13740	NEC MULTISYNC LCD		HEALTH PO#:	428865	9856068	450.00	450.00	
0101	MANCHESTER HEALTH DEPT	04/06/30 13740	PROJECTOR & MOUNT		HEALTH PO#:	428865	9856065	2,371.26	2,371.26	
0101	MANCHESTER HEALTH DEPT	04/06/30 13740	HP 4500BI MOBILE PRINTER		HEALTH PO#:	428865	9856065	275.00	275.00	
0101	MANCHESTER HEALTH DEPT	04/06/30 13740	OPTIPLEX GX 270		HEALTH PO#:	428865	9856068	835.93	835.93	
0101	MANCHESTER HEALTH DEPT	04/06/30 13740	MS OFFICE 2003 PRO, ETC		HEALTH PO#:	428865	9856068	744.00	744.00	
0101	MANCHESTER HEALTH DEPT	04/06/30 13740	TARGUS CRABE		HEALTH PO#:	428865	9856068	28.05	28.05	
0101	MANCHESTER HEALTH DEPT	04/06/18 13740	OPTIPLEX GX 270		HEALTH PO#:	426069	9855830	5,244.64	5,244.64	
0101	MANCHESTER HEALTH DEPT	04/06/18 13740	HP OFFICE/ET 91.10		HEALTH PO#:	427455	9855814	929.00	929.00	
0101	MANCHESTER HEALTH DEPT	04/06/18 13740	MS SMS CAL PRO, ETC		HEALTH PO#:	426609	9855828	1,428.00	1,428.00	
0101	MANCHESTER HEALTH DEPT	04/06/18 13740	TELEPHONES/STATION CRD		HEALTH PO#:	424228	9855826	1,961.72	1,961.72	
0101	MANCHESTER HEALTH DEPT	04/06/18 13740	FUJITSU FI 4120C		HEALTH PO#:	404645	9855823	799.00	799.00	
					TOTAL					
					TOTAL					
0101 000000055	MANCHESTER OFFICE OF YOUTH SVS	04/06/18 13740	CARRYING CASE		OYS PO#:	423137	9855815	41.28	41.28	
					TOTAL					
0101 000000065	MANCHESTER WELFARE DEPT	04/06/30 13740	FUJITSU SCANNERS		WELFARE PO#:	429318	9856076	13,189.00	13,189.00	
					TOTAL					

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT	AGING	UNPAID	CONTROL CODE
13	0101	00000251 MANCHESTER POLICE DEPT	04/07/18 13740	Software for Laptop	POLICE PO# : 409758	9856942		1,785.00	1,785.00	C		
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	WIRELESS SERVICES	POLICE PO# : 426511	9856074		77,940.00	77,940.00			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	SPEAKERS	POLICE PO# : 409658	9856069		38.16	38.16			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	HP 2300 DTN	POLICE PO# : 422947	9855829		1,149.95	1,149.95			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	EQUIPMENT RACK/KIT	POLICE PO# : 411201	9855816		827.74	827.74			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	EQUIPMENT RACK/KIT	POLICE PO# : 411201	9855816		827.74	827.74			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	OPTIFLEX GX 270	POLICE PO# : 411201	9855816		856.20	856.20			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	17" MONITOR NEC	POLICE PO# : 411201	9855816		123.27	123.27			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	RACK SHELF, ETC	POLICE PO# : 411201	9855816		835.05	835.05			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	FIBER PATCH CABLE	POLICE PO# : 411201	9855816		154.15	154.15			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	HP 300X PRN SRVR, ETC	POLICE PO# : 411201	9855816		1,271.00	1,271.00			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	UPS NETWORK CARD	POLICE PO# : 411201	9855816		219.95	219.95			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	TELEPHONE	POLICE PO# : 411201	9855816		220.00	220.00			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	CAMINOSOFT MINCE	POLICE PO# : 411201	9855816		2,237.00	2,237.00			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	POWEREDGE 2650 SRVR	POLICE PO# : 411201	9855816		3,905.44	3,905.44			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	CISCO FIREWALL	POLICE PO# : 411201	9855816		11,784.00	11,784.00			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	TOUGHBOOK, ETC	POLICE PO# : 425643	9855824		17,510.00	17,510.00			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	19" LCD MONITOR	POLICE PO# : 425192	9855831		650.00	650.00			
	0101	MANCHESTER POLICE DEPT	04/06/18 13740	VIDEO CARD	POLICE PO# : FB-2004	9855827		188.85	188.85			
					TOTAL	9855817		122,619.50	122,619.50			
	0101	000002515 MANCHESTER BUILDING DEPT	04/06/18 13740	USB HUB	BUILDING PO# : 424405			48.66	48.66			
					TOTAL	9855817		48.66	48.66			
	0101	000002519 MANCHESTER HIGHWAY DEPT	04/06/18 13740	OPTIFLEX GX 270	HIGHWAY PO# : 428878	9856066		835.93	835.93			
	0101	MANCHESTER HIGHWAY DEPT	04/06/18 13740	MONITOR ARM	HIGHWAY PO# : 418878	9856066		220.00	220.00			
	0101	MANCHESTER HIGHWAY DEPT	04/06/18 13740	WIRING HW GENERATOR	HIGHWAY PO# : 425210	9855707		1,100.00	1,100.00			
	0101	MANCHESTER HIGHWAY DEPT	04/06/18 13740	OPTIFLEX GX 270	HIGHWAY PO# : 477411	9855825		1,669.20	1,669.20			
	0101	MANCHESTER HIGHWAY DEPT	04/06/18 13740	PANASONIC CORDLESS	HIGHWAY PO# : 235210	9855818		274.98	274.98			
					TOTAL	9855818		4,100.11	4,100.11			
	0101	000002515 MANCHESTER BUILDING MAINTENANC	04/06/18 13740	NEC LCD 17" MONITOR	BMD PO# : 428908	9856075		450.00	450.00			
	0101	MANCHESTER BUILDING MAINTENANC	04/06/18 13740	OPTIFLEX GX 270	BMD PO# : 428354	9855819		785.81	785.81			
					TOTAL	9855819		1,235.81	1,235.81			
	0101	000002557 MANCHESTER WATER WORKS	04/06/25 13740	CISCO Catalyst 33550-48	WATER PO# : 36456	9855958		3,155.00	3,155.00			
	0101	MANCHESTER WATER WORKS	04/06/25 13926	Labor-Info Sys	WF057021	9855955		157.52	157.52			
	0101	MANCHESTER WATER WORKS	04/06/25 13926	Fringe Benefits-Info Sys	WF057021	9855955		40.34	40.34			
	0101	MANCHESTER WATER WORKS	04/06/18 13926	Computer Processing Time	10 Hrs GUI LICENSES	9855820		790.80	790.80			
	0101	MANCHESTER WATER WORKS	04/06/18 13926	HTS Software License-CX	HTS Software License-CX	9855820		6,300.00	6,300.00			
	0101	MANCHESTER WATER WORKS	04/06/18 13926	Computer Processing Time	PROCESSING/LABOR/PRNGES	9855820		5,982.88	5,982.88			
					TOTAL	9855820		16,425.74	16,425.74			

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CODE
									AMOUNT	UNPAID
13	0101 000002573	MANCHESTER EPD	04/06/30 13740	HP LASERJETMNC KIT			9856064	307.00	307.00	C
	0101	MANCHESTER EPD	04/06/30 13740	HP LASERJET 4300N	EPD PO#:	429279	9856071	1,789.00	1,789.00	
	0101	MANCHESTER EPD	04/06/30 13740	HP DUPLEX ASSEMBLY	EPD PO#:	428682	9856067	419.00	419.00	
	0101	MANCHESTER EPD	04/06/30 13740	PESTPATROL 5.0	EPD PO#:	427482	9856063	240.00	240.00	
	0101	MANCHESTER EPD	04/06/25 13926	Labor-Info Sys	WF0057006		9855557	235.05	235.05	
	0101	MANCHESTER EPD	04/06/25 13929	Fringe Benefits-Info Sys	WF0057006		9855557	37.65	37.65	
	0101	MANCHESTER EPD	04/06/18 13926	Computer Processing Time	PROCESSING/LABOR/FRINGE		9855521	5,008.29	5,008.29	
	0101	MANCHESTER EPD	04/06/18 13926	8 HTE GUI LICENSES	1.1/04-6/30/04		9855521	632.00	632.00	
	0101	MANCHESTER EPD	04/06/18 13926	HTE Software License-CX	1.1/04-6/30/04		9855521	6,300.00	6,300.00	
	0101	MANCHESTER EPD	04/06/18 13350	Dept. Printing & Supplies	PRINTER CARRIDGE		9855521	204.75	204.75	
	0101	MANCHESTER EPD	04/06/18 13350	Dept. Printing & Supplies	60000 LASER EPD BILL FORM		9855521	2,026.20	2,026.20	
						TOTAL		17,198.94	17,198.94	
0101 000003433	MANCHESTER TAX COLLECTORS DEPT	04/06/30 13740	HP 2440L		TAX PO#:	428491	9856072	499.00	499.00	
					TOTAL			499.00	499.00	
25	0805 000002539	MANCHESTER HIGHWAY DEPT	04/08/03 25967	Construction Contracts			CUSTOMER TYPE	203,676.77	203,676.77	
					TOTAL			203,676.77	203,676.77	
30	0101 000002561	MANCHESTER AIRPORT	04/07/15 3048B	Telephone Dialer Alarm	MAN. AIRPORT, AMMON DR.		02506100	185,000.00	185,000.00	
					TOTAL			185,000.00	185,000.00	
33	0101 000002521	MANCHESTER POLICE DEPT	04/06/30 33130	Overtime-Unif Police Off	Gang Interdiction-JUN 04		9856378	25.00	25.00	
					TOTAL			25.00	25.00	
34	0101 000002539	MANCHESTER HIGHWAY DEPT	04/07/03 3A140	Regular Rate Officer's			9856192	168.75	168.75	
	0101	MANCHESTER HIGHWAY DEPT	04/07/03 33237	Extra Detail Admin Fee			9856192	8.50	8.50	
	0101	MANCHESTER HIGHWAY DEPT	04/07/03 33931	Extra Detail Reserve Acct			9856192	14.40	14.40	
					TOTAL			191.65	191.65	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CODE
0101	0000002557	MANCHESTER WATER WORKS	04/07/31	33237	Extra Detail Admin Fee	Police Extra Detail	9857016	40.80	40.80	C
0101		MANCHESTER WATER WORKS	04/07/31	3A140	Regular Rate Officer's	Police Extra Detail	9857016	810.00	810.00	
0101		MANCHESTER WATER WORKS	04/07/31	3A225	Regular Rate Retirement	Police Extra Detail	9857016	69.12	69.12	
0101		MANCHESTER WATER WORKS	04/07/24	3A225	Regular Rate Retirement	Police Extra Detail	9857016	44.64	44.64	
0101		MANCHESTER WATER WORKS	04/07/24	33237	Extra Detail Admin Fee	Police Extra Detail	9857016	26.35	26.35	
0101		MANCHESTER WATER WORKS	04/07/24	3A140	Regular Rate Officer's	Police Extra Detail	9857016	523.13	523.13	
0101		MANCHESTER WATER WORKS	04/07/24	3A225	Regular Rate Retirement	Police Extra Detail	9857016	23.04	23.04	
0101		MANCHESTER WATER WORKS	04/07/17	3A225	Regular Rate Retirement	Police Extra Detail	9857016	13.60	13.60	
0101		MANCHESTER WATER WORKS	04/07/17	33237	Extra Detail Admin Fee	Police Extra Detail	9857016	270.00	270.00	
0101		MANCHESTER WATER WORKS	04/07/17	3A140	Regular Rate Officer's	Police Extra Detail	9857016	43.20	43.20	
0101		MANCHESTER WATER WORKS	04/07/17	3A331	Extra Detail Reserve Acct	Police Extra Detail	9857016	894.38	894.38	
0101		MANCHESTER WATER WORKS	04/07/10	3A140	Regular Rate Officer's	Police Extra Detail	9857016	33.12	33.12	
0101		MANCHESTER WATER WORKS	04/07/10	3A225	Regular Rate Retirement	Police Extra Detail	9857016	45.05	45.05	
0101		MANCHESTER WATER WORKS	04/07/10	33237	Extra Detail Admin Fee	Police Extra Detail	9857016	82.08	82.08	
0101		MANCHESTER WATER WORKS	04/07/03	3A225	Regular Rate Retirement	Police Extra Detail	9857016	48.45	48.45	
0101		MANCHESTER WATER WORKS	04/07/03	33237	Extra Detail Admin Fee	Police Extra Detail	9857016	961.88	961.88	
0101		MANCHESTER WATER WORKS	04/07/03	3A140	Regular Rate Officer's	Police Extra Detail	9857016	708.75	708.75	
0101		MANCHESTER WATER WORKS	04/06/26	3A140	Regular Rate Retirement	Police Extra Detail	9855776	60.48	60.48	
0101		MANCHESTER WATER WORKS	04/06/26	3A225	Regular Rate Retirement	Police Extra Detail	9855776	35.70	35.70	
0101		MANCHESTER WATER WORKS	04/06/26	33237	Extra Detail Admin Fee	Police Extra Detail	9855776	4,733.77	4,733.77	
						TOTAL	9857016	4,733.77	4,733.77	
						CUSTOMER TYPE				
						TOTAL	9857016	4,925.42	4,925.42	
0101	0000000029	MANCHESTER CITY SOLICITOR	04/07/16	50442	Insurance Reimbursement	HWY PO#544341	9857016	1,155.43	1,155.43	
0101	0000000034	MANCHESTER FIRE DEPARTMENT	04/08/05	50901	Toter Project	Toter Project Overhead	3 (95) gallon @ \$38.49	9857081	115.47	
0101		MANCHESTER FIRE DEPARTMENT	04/08/05	50918	Toter Project	Overhead	3 (95) gallon @ \$6.51	9857081	19.53	
						TOTAL	9857081	19.53	19.53	
0101	0000002545	MANCHESTER BUILDING MAINTENANC	04/08/02	50801	Toter Project	Toter Project Overhead	3 (95) gallon @ \$38.49	9856969	115.47	
0101		MANCHESTER BUILDING MAINTENANC	04/08/02	50918	Toter Project	Overhead	3 (95) gallon @ \$6.51	9856969	19.53	
						TOTAL	9856969	19.53	19.53	
0101	0000002557	MANCHESTER WATER WORKS	04/08/09	5H682	49 RECY ASPH W/E 8/7/04	61.26 TONS @ \$2.08	9857083	127.42	127.42	
0101		MANCHESTER WATER WORKS	04/08/09	50918	RECY ASPH OVED W/E 8/7/04	61.26 TONS @ \$.42	9857083	25.73	25.73	
0101		MANCHESTER WATER WORKS	04/08/06	5G140	4 Utility Insp OT-1 hr	Front St w/e 7/31/04	9857083	35.00	35.00	
0101		MANCHESTER WATER WORKS	04/08/02	50918	RECY ASPH OVED W/E 7/31/04	166.61 TONS @ \$.42	9856971	69.98	69.98	
0101		MANCHESTER WATER WORKS	04/08/02	5H682	9 RECY ASPH W/E 7/31/04	166.61 TONS @ \$2.08	9856971	346.55	346.55	
0101		MANCHESTER WATER WORKS	04/07/26	5H682	9 RECY ASPH W/E 7/24/04	146.09 TONS @ \$2.08	9857087	303.87	303.87	
0101		MANCHESTER WATER WORKS	04/07/26	50918	RECY ASPH OVED w/e 7/24/04	146.09 tons @ \$.42	9856955	61.36	61.36	
0101		MANCHESTER WATER WORKS	04/07/19	50918	RECYCLED ASPHALT OVRHD	WF0118053	9856955	119.72	119.72	

CITY OF MANCHESTER, NH
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INTERDEPARTMENTAL BY CUSTOMER TYPE

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CODE	CONTROL CODE

CUSTOMER TYPE												
TOTAL 7,620.63 3,775.44												
AGING TOTAL 7,620.63 3,775.44												
FINAL TOTALS 435,376.93 431,347.26												

* * * END OF REPORT * * *

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
SCHOOL INVOICES BY CUSTOMER TYPE

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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CODE
21	0101 000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/30	21998	School Charge Backs	CUSTODIAL AND GROUNDS	9856222	79,713.69	79,713.69	C
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/06/30	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9856062	15.60	15.60	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/06/30	21591	Custodial Contract Manpw	MUSIC EVENT CHS 6-5	9856062	122.40	122.40	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/06/30	21928	Custodial Indirect Cost	Administrative Fees	9856059	23.40	23.40	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/06/30	21591	Custodial Contract Manpw	Step up concert 6-5	9856059	183.60	183.60	
						TOTAL		80,058.69	80,058.69	
0101 000004176	MANCHESTER SCHOOL OF TECH	04/06/30	21928	21591	Custodial Indirect Cost	ADMINISTRATIVE FEES	9856060	10.40	10.40	
0101	MANCHESTER SCHOOL OF TECH	04/06/30	21591		Custodial Contract Manpw	CUST SYS 6-13 GRADUATION	9856060	81.60	81.60	
						TOTAL		92.00	92.00	
30	0101 000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	HILLSIDE JR. HIGH	9856374	80,150.69	80,150.69	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	HIGHLAND GOVS FALLS	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	MEDFORD HIGH SCHOOL	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	HALLSTVILLE SCHOOL	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	MCLAUGHLIN MIDDLE SCHOOL	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	PARKSIDE MIDDLE SCHOOL	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	WILSON ST. SCHOOL	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	CENTRAL - LOPELL ST.	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	MEMORIAL HS	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	WEST HS	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	SOUTHSIDE JR. HIGH	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	BEECH ST. SCHOOL	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	WEBSTER ELEMENTARY	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	WESTON ELEMENTARY	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	NW ELEMENTARY	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	CENTRAL HS, P.A. BLD.	9856374	25.00	25.00	
	0101	SCHOOL ADMINISTRATIVE UNIT #37	04/07/15	30488	Telephone Dialer Alarm	ADMIN. BLD., BRIDGE ST.	9856374	25.00	25.00	
						TOTAL		425.00	425.00	
33	0101 000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/30	33998	School Charge Backs	FY 2004 APR-JUN 2004	9856812	149,246.13	149,246.13	
						TOTAL		425.00	425.00	
41	0101 000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/30	41998	JUN04 ADM SALARIES		9856807	1,525.99	1,525.99	

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
SCHOOL INVOICES BY CUSTOMER TYPE

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
								AMOUNT	AMOUNT	UNPAID
41	0101 000000064	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 41998	JUN04 SCH NURSE BENEFITS				9856807	35,142.54	35,142.54	C
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 41998	JUN04 SCH NURSES SALARIES				9856807	76,278.52	76,278.52	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 41998	FY04 NURSE POSITION				9856807	2,108.36	2,108.36	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 41998	FY04 WORKMAN CORP PAID				9856807	1,450.13	1,450.13	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 41998	JUN04 OPERATING EXPENSES				9856807	12,198.61	12,198.61	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 41998	JUN04 ADM BENEFITS				9856807	391.15	391.15	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/29 41998	MAY04 P.DUMATS BENEFITS				9856807	363.83	363.83	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/29 41998	MAY04 SCH NURSE SALARIES				9856807	91,630.71	91,630.71	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/29 41998	MAY04 SCH NURSE BENEFITS				9856807	37,104.92	37,104.92	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/29 41998	MAY04 P.DUMATS ADM STAFF				9856807	1,525.98	1,525.98	
			TOTAL					259,720.74	259,720.74	
0101 000004101	0101	NORTHWEST ELEMENTARY SCHOOL	04/06/28 41110	Fringe Benefits			9855996	11.22	11.22	
0101	0101	NORTHWEST ELEMENTARY SCHOOL	04/06/28 41110	Labor			9855996	146.56	146.56	
			TOTAL					157.78	157.78	
50	0101 000000064	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Labor-Misc Schools				9856944	107.31	107.31	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Materials				9856944	24.50	24.50	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Materials				9856944	12.25	12.25	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Overtime Labor				9856944	61.25	61.25	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Labor-Misc Schools				9856944	105.74	105.74	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Equipment				9856944	335.31	335.31	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Overtime Labor				9856944	16.74	16.74	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Labor-Misc Schools				9856944	103.76	103.76	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/07/30 50998	Materials				9856944	587.90	587.90	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Materials				9856944	122.50	122.50	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Labor-Misc Schools				9856944	160.96	160.96	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Labor-Misc Schools				9856944	502.94	502.94	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Overtime Labor				9856944	155.63	155.63	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Materials				9856944	98.00	98.00	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Overtime Labor				9856944	158.60	158.60	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Sch/Adm dmp p/e 6/26/04				9856167	131.46	131.46	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Labor-Misc Schools				9856167	4,425.96	4,425.96	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Sch/Tech dmp p/e 6/26/04				9856167	1,073.08	1,073.08	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Memorial dmp p/e 6/26/04				9856167	262.92	262.92	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	West dmp p/e 6/26/04				9856167	591.57	591.57	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Central dmp p/e 6/26/04				9856167	460.11	460.11	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Southside dmp p/e 6/26/04				9856167	723.03	723.03	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Parksid dmp p/e 6/26/04				9856167	328.65	328.65	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	McGhlin dmp p/e 6/26/04				9856167	262.92	262.92	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Hillside dmp p/e 6/26/04				9856167	525.84	525.84	
0101	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	WFO036013 Job 161				9856167	328.65	328.65	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
SCHOOL INVOICES BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
									AMOUNT UNPAID	AGING CONTROL CODE
50	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Wilson dump p/e 6/26/04	Wilson dump p/e 6/26/04	WF0096026 Job 161	9856167	197.19	197.19	C
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Weston dump p/e 6/26/04	WF0096025 Job 161	9856167	131.46	131.46			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Webster dump p/e 6/26/04	WF0096027 Job 161	9856167	197.19	197.19			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Bkerville dump p/e 6/26/04	WF0096006 Job 161	9856167	131.46	131.46			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Smyth Rd dump p/e 6/26/04	WF0096021 Job 161	9856167	65.73	65.73			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Pcr. Vrry dump p/e 6/26/04	WF0096019 Job 161	9856167	197.19	197.19			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Northwest dump p/e 6/26/04	WF0096018 Job 161	9856167	131.46	131.46			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	McDonough dump p/e 6/26/04	WF0096016 Job 161	9856167	197.19	197.19			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Jewett dump p/e 6/26/04	WF0096014 Job 161	9856167	131.46	131.46			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Highland dump p/e 6/26/04	WF0096012 P/e 6/26/04	9856167	262.92	262.92			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Hillsville dump p/e 6/26/04	WF0096011 Job 161	9856167	131.46	131.46			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Gm Acres dump p/e 6/26/04	WF0096010 Job 161	9856167	131.46	131.46			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Beech dump p/e 6/26/04	WF0096007 Job 161	9856167	328.65	328.65			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 50998	Gossler dump p/e 6/26/04	WF0096009 Job 161	9856167	131.46	131.46			
				TOTAL		14,033.86	14,033.86			
				CUSTOMER TYPE						
				TOTAL		14,033.86	14,033.86			
52	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37 04/07/19 H2646	Permits/Milliyard	9856393	600.00	600.00			
				TOTAL		600.00	600.00			
				CUSTOMER TYPE						
				TOTAL		600.00	600.00			
65	0807	000000064	SCHOOL ADMINISTRATIVE UNIT #37 04/07/23 65652	JFK Electric Reimbursement	9856819	4,058.13	4,058.13			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/30 65998	School Grounds QA FY04	April - June 2004	9856240	12,160.15	12,160.15			
				TOTAL		16,418.28	16,418.28			
				CUSTOMER TYPE						
				TOTAL		16,418.28	16,418.28			
				AGING TOTAL		520,752.48	520,752.48			
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37 04/06/10 21998	School Charge Backs	9855312	163.20	163.20			
	0101	SCHOOL ADMINISTRATIVE UNIT #37 04/06/10 21998	School Charge Backs	ALARM SECURITY CALLS	9855312	448.80	448.80			
				ALARM SECURITY CALLS	9855312	612.00	612.00			
				TOTAL		612.00	612.00			

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CITY OF MANCHESTER NH
OPEN INVOICE REPORT BY AGING
SCHOOL INVOICES BY CUSTOMER TYPE

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANSACTION CODE	CHARGE DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
									AGING TOTAL	612.00
41	0101 000004107	HILLSIDE MIDDLE SCHOOL		03/06/30 41110	MAHONEY FIELD TRIP	6/6/03	SCHOOL HEALTH NURSE	9844978	131.44	131.44
								TOTAL	131.44	131.44
								CUSTOMER TYPE	131.44	131.44
65	0101 000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/03/31 65998	School Grnd Mtnc Contract	Services Jan-March 2004	9853483		59,744.13	.01	
	0807	SCHOOL ADMINISTRATIVE UNIT #37	02/06/30 65462	School Athletics - Q4T02	April - June 2002	9834779		140,933.42	63,000.00	
								TOTAL	200,727.55	63,000.01
								CUSTOMER TYPE	200,727.55	63,000.01
								AGING TOTAL	200,858.99	63,131.45
								FINAL TOTALS	722,223.47	584,495.93
								TOTAL		

* * * END OF REPORT * * *

Department of Finance
Accounts Receivable
Submissions to Solicitor's Office

Court Precedings Initiated
Submitted for Write Off
Payment Plan Initiated

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Explanation
fire	C/O Very Narrow Trust Philip Desmarais	2937	9807750	1/25/1999	\$480.00	\$480.00	Judgement for the City
fire	C/O Very Narrow Trust Philip Desmarais	2937	9812557	1/1/2000	\$480.00	\$480.00	Judgement for the City
fire	C/O Very Narrow Trust Philip Desmarais	2937	9808534	3/25/1999	\$850.00	\$850.00	Judgement for the City
fire	Joshua Irrevocable Trust	4431	9807770	1/26/1999	\$480.00	\$480.00	Pymt Plan Initiated
fire	Joshua Irrevocable Trust	4431	9812586	1/1/2000	\$480.00	\$480.00	Pymt Plan Initiated
	above submitted to City Solicitor December 21, 2000					\$2,770.00	
fire	NH Demolition Inc	5867	9815206	6/29/2000	\$1,918.35	\$1,762.10	closed AEX 05/28/01
traffic	Brian Smith	5973	9816151	8/9/2000	\$859.94	\$859.94	closed SKP 06/29/01
	above submitted to City Solicitor 7/13/01			Total sent to City Solicitor		\$2,622.04	
traffic	Mark Paris	5747	9814844	6/6/2000	\$1,369.71	\$1,369.71	closed AEX 07/15/01
fire	Philip Desmarais	2937	9814529	5/24/2000	\$650.00	\$650.00	Judgement for the City
fire	Joshua Irrevocable Trust	4431	9814633	5/24/2000	\$50.00	\$50.00	Pymt Plan Initiated
	above submitted to City Solicitor 8/14/01			Total sent to City Solicitor		\$2,069.71	
fire	Joshua Irrevocable Trust	4431	9819350	1/1/2001	\$480.00	\$150.00	Pymt Plan Initiated
	above submitted to City Solicitor 11/05/01			Total sent to City Solicitor		\$150.00	
hwy	Chris Chakas - Former Hwy Employee	6172	9818435	11/28/2000	\$63.84	\$63.84	workers compensation reimbursement
	above submitted to City Solicitor 11/23/01			Total sent to City Solicitor		\$63.84	
fire	Philip Desmarais	2937	9819325	1/1/2001	\$480.00	\$480.00	Judgement for the City
hwy	John Kiskinis - Former Hwy Employee	6174	9818437	11/28/2000	\$486.53	\$486.53	workers compensation reimbursement
	above submitted to City Solicitor 12/17/01					\$966.53	
fire	Philip Desmarais	2937	9821323	9/20/2001	\$350.00	\$350.00	Judgement for the City
	above submitted to City Solicitor 12/28/01					\$350.00	
epd	Casey Seplic	5884	6172&754	7/31/2000	\$1,857.44	\$1,857.44	closed AEX 12/30/01
	above submitted to City Solicitor 01/14/02					\$1,857.44	
fire	Bernard Stubbs	6622	9823938	6/29/2001	\$1,735.89	\$1,735.89	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825286	8/20/2001	\$530.70	\$530.70	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825476	8/27/2001	\$634.50	\$634.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825663	9/10/2001	\$406.50	\$406.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825794	9/17/2001	\$133.50	\$133.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9826156	9/24/2001	\$31.50	\$31.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9826396	10/5/2001	\$58.50	\$58.50	closed AEX 05/26/02
hwy	Cold Stone Development	5981	9827382	11/13/2001	\$105.00	\$105.00	closed AEX 05/26/02
	above submitted to City Solicitor 06/13/02					\$3,636.09	
hwy	Mike Healy - Former Hwy Employee	6173	9818436	11/28/2000	\$218.98	\$218.98	workers compensation reimbursement
	above submitted to City Solicitor 08/12/02					\$218.98	
fire	Bridge Bay LLC	6269	9819668	1/9/2001	\$480.00	\$480.00	closed AEX 01/01/03
fire	Bridge Bay LLC	6269	9829359	1/4/2002	\$480.00	\$480.00	closed AEX 01/01/03
fire	Bridge Bay LLC	6269	9839464	1/1/2003	\$480.00	\$480.00	closed AEX 01/01/03
fire	Philip Desmarais	2937	9829420	1/4/2002	\$480.00	\$480.00	Judgement for the City
fire	Philip Desmarais	2937	9832777	5/15/2002	\$350.00	\$350.00	Judgement for the City
fire	Philip Desmarais	2937	9839529	1/1/2003	\$480.00	\$480.00	Judgement for the City
	above submitted to City Solicitor 01/15/03					\$2,750.00	
traffic	Danielle Garcia	7307	9832429	4/24/2002	\$3,160.29	\$3,160.29	closed AEX 06/30/03
	above submitted to City Solicitor 07/15/03					\$3,160.29	
hwy	Steve Mann - Former Hwy Employee	8005	9843224	5/6/2003	\$417.56	\$417.56	closed AEX 09/20/03
	above submitted to City Solicitor 10/15/03					\$417.56	
hwy	Teac Boucher - Former Hwy Employee	8006	9843225	5/6/2003	\$92.11	\$92.11	closed AEX 10/25/03
traffic	Teresa Lorenz	6977	9826959	10/22/2001	\$1,327.19	\$1,327.19	closed AEX 10/31/03
	above submitted to City Solicitor 12/3/03					\$1,419.30	
fire	Philip Desmarais	2937	9842160	3/20/2003	\$850.00	\$850.00	Judgement for the City
	above submitted to City Solicitor 12/5/03					\$850.00	
hwy	Ryan Fitzgerald - Former Hwy Employee	8115	9844254	6/16/2003	\$36.92	\$36.92	closed AEX 02/21/04
hwy	Steve Thompson - Former Hwy Employee	8111	9844250	6/16/2003	\$82.97	\$82.97	closed AEX 02/14/04
	above submitted to City Solicitor 03/9/04					\$119.89	
hwy	Timothy Boisvert - Former Hwy Employee	8113	9844252	6/16/2003	\$51.13	\$51.13	closed USA 02/14/04
	above submitted to City Solicitor 04/9/04					\$51.13	
fire	Philip Desmarais	2937	9850693	1/5/2004	\$480.00	\$480.00	Judgement for the City
fire	Bridge Bay LLC	6269	9850820	1/5/2004	\$480.00	\$480.00	closed AEX 01/01/03
	above submitted to City Solicitor 04/20/04					\$960.00	
fire	261 Pine Realty Trust	2972	9829224	1/4/2002	\$480.00	\$480.00	closed AEX 04/10/04
fire	261 Pine Realty Trust	2972	9839333	1/1/2003	\$480.00	\$480.00	closed AEX 04/10/04
fire	261 Pine Realty Trust	2972	9842181	3/20/2003	\$50.00	\$50.00	closed AEX 04/10/04
fire	261 Pine Realty Trust	2972	9850697	1/5/2004	\$480.00	\$480.00	closed AEX 04/10/04
fire	261 Pine Realty Trust	2972	9853971	4/16/2004	\$50.00	\$50.00	closed AEX 04/10/04
traffic	Joseph Brunn DBA Bird Transportation	7887	9841488	3/26/2003	\$3,374.93	\$3,374.93	closed AEX 04/24/04
	above submitted to City Solicitor 05/11/04					\$4,914.93	
hwy	Steve Thompson - Former Hwy Employee	8111	9845813	7/31/2003	\$598.72	\$518.72	closed AEX 02/14/04
	above submitted to City Solicitor 06/14/04					\$518.72	
police	Second Street Productions	8376	9847901	10/11/2003	\$977.42	\$977.42	closed USA 06/30/04
	above submitted to City Solicitor 07/16/04					\$977.42	
						\$30,843.87	

UNCOLLECTABLE PER COLLECTION AGENCY > \$1,000-SEND TO CITY SOLICITOR

**ACCOUNTS RECEIVABLE OVER 90 DAYS
SUMMARY**

As of August 11, 2004

	<u>Misc Information</u>
Total Receivables Over 90 Days	\$ 1,929,877.50
Interdepartment	\$ 3,775.44
School	\$ 63,131.45
Solicitor's Office Submissions	\$ 30,843.87
Airport	\$ 1,648,573.83
Blue Cross/Blue Shield	\$ 58,325.56
SMG/Verizon Wireless Arena	\$ 89,500.00
Subtotal	<u>\$ 1,894,150.15</u>
Adjusted Receivable Balance From Other Accounts	<u>\$ 35,727.35</u>

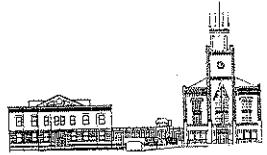
Health Audit Recovery
Variable Speed Drives - Pymt Expected in October

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CITY OF MANCHESTER

Office of the City Clerk



Leo R. Bernier
City Clerk

Carol A. Johnson
Deputy City Clerk

Paula L-Kang
Deputy Clerk
Administrative Services

Matthew Normand
Deputy Clerk
Licensing & Facilities

Patricia Piecuch
Deputy Clerk
Financial Administration

Memo To: Kevin Clougherty
Finance Officer

From: Valerie E. Fysh *VJF*
Administrative Assistant

Date: July 21, 2004

Re: Requests from Committee on Accounts

This memo will serve as follow up to the requests made by the Committee on Accounts at their meeting held on July 20, 2004. Please have the information available to distribute to the committee members prior to their next meeting, which is tentatively scheduled for August 17, 2004 as follows:

1. inventory of City departments on HTE system and a description of how the system works; and
2. summary of Civic Center line item regarding policy decisions with respect to fees and contracts.

Thank you and if you should have any questions, please be sure to contact either Leo or myself.